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Title of Thesis:

**CSR practices in luxury hotels of China: Perception, cultural and generation differences**

A research thesis  
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of  
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**The University of Waikato**

by  
***George Z. LIU***



THE UNIVERSITY OF  
**WAIKATO**  
*Te Whare Wānanga o Waikato*

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## Abstract

This study investigates how corporate social responsibility (CSR) practices are perceived in Chinese luxury hotels, focusing on cultural influences, generational cohorts, and organisational roles. Grounded in Hofstede's national cultural dimensions, self-determination theory (SDT), and the Confucian concept of self-cultivation, the research addresses a gap in understanding how cultural values and intergenerational differences shape staff CSR perceptions in the luxury hospitality context.

Adopting a pragmatic research philosophy, an exploratory sequential mixed-methods design was employed. In the qualitative phase, 37 semi-structured interviews with hotel staff (including senior managers, middle managers, and line employees) revealed key themes by the use of narrative interpretation: (a) deep-rooted cultural norms (collectivism, harmony, respect for hierarchy) that reinforce CSR as a collective obligation led by top management, (b) generational value differences in CSR engagement, and (c) variations in perceived CSR benefits across job positions.

Building on these insights, the quantitative phase surveyed staff across luxury hotels in China (N = 533). Structural equation modelling results confirmed and extended the qualitative patterns. For example, 72% of managers affirmed that CSR initiatives strengthened brand reputation, whereas only 48% of line staff shared this view, reflecting positional gaps in perceived strategic value. Generational contrasts were also evident: nearly two-thirds of Millennial and Gen Z staff reported strong personal commitment to CSR activities, compared to about half of older staff. Statistical analysis using partial least squares structural equation modelling (PLS-SEM) confirmed significant employee-level differences in perceptions of CSR practices within luxury hotels in China. Notably, perceived CSR was particularly pronounced among senior-level staff, reflecting hierarchical variations in CSR prioritisation and implementation.

This research has provided a pioneering examination of CSR practices in China's luxury hotel sector, demonstrating how cultural context and generational dynamics jointly shape staff perceptions of CSR. The study involved a nuanced synthesis of qualitative depth and quantitative rigour, yielding empirical evidence to describe similarities and differences between the perceptions and generations. These differences, rooted in China's cultural heritage and the evolving values of its workforce, have significant implications for both theory and practice. The findings extend the CSR literature by confirming that why and how staff engage with CSR is contingent on a confluence of

individual values, leadership influence, and socio-cultural background, aligning with global evidence of CSR's positive impact while also highlighting unique intra-cultural variations.

Theoretically, this thesis extends CSR and organisational behaviour literature by integrating Western motivational theories with Chinese cultural frameworks, demonstrating how national culture and generational identity jointly shape CSR perceptions and engagement. Methodologically, the study validates the efficacy of a pragmatic, sequential mixed-methods approach, effectively capturing the nuanced, multi-dimensional CSR perceptions within a complex cultural setting. Practically, the findings offer actionable insights for human resource management (HRM), recommending differentiated CSR strategies and communication tailored to generational characteristics and cultural values, thus enhancing CSR integration, employee motivation, and organisational alignment.

Consequently, the main contributions of this thesis are: providing empirical evidence on how cultural and generational factors together influence perceptions of CSR in China's luxury hospitality sector; demonstrating the effectiveness of a mixed-method approach to exploring complex cultural and organisational phenomena; and offering practical, culturally informed guidelines for improving CSR engagement among diverse staff groups in luxury hotels of China, highlighting the potential impact of staff perception on corporate ethical behaviour.

This study discusses its limitations, provides recommendations, and explores potential opportunities for future research.

Keywords: luxury hotel; corporate social responsibility; staff perceptions; generational differences; national culture.

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# CSR practices in luxury hotels of China: Perception, cultural and generation differences

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# Chapter 1 Introduction

## 1.1 Background of Research

Developed primarily within Western management discourse, CSR has been widely portrayed in hospitality as a lever for enhancing service quality and operational productivity. Nonetheless, the ways in which hotel management and staff from different cultural backgrounds and generations understood and engaged with CSR remained open to debate. The present study addresses this debate with evidence from China's luxury hotels.

For several decades, businesses have been expected to pursue profits and engage in socially responsible practices through various approaches to corporate social responsibility (CSR) (Carroll, 1979, 2021). This expectation has been shaped by evolving global challenges and societal demands, which continue to redefine the role of businesses in contributing to corporate sustainability (Bian & Wang, 2025; Dathe, 2022) and sustainable development (Ashton et al., 2024; F. Zhao et al., 2021). This research aims to expand the discourse on CSR practices by integrating the hotel staff perspective and offering insights into how senior managers and junior employees perceive and practice CSR in the Chinese luxury hotel context. In simple terms, it focuses on cultural values, generational cohorts, and organisational roles influencing how employees perceive and engage with CSR.

CSR is a global phenomenon that is constantly in the spotlight and affects companies in developed and developing countries, but the CSR concept in developing countries is still an emerging field of study (Aqif & Wahab, 2021; Jamali & Karam, 2018a). A variety of CSR studies have focused on firm value enhancement (Ahsan et al., 2022; Hirsch et al., 2022; Malik, 2015), sustainability and industry development (Çalhyurt, 2020; Emeseh & Songi, 2014), customer satisfaction and loyalty (Agyei et al., 2021;

K. Zhao, 2014), et cetera, and a substantial body of literature now exists in the spotlight that explores CSR in different dimensions (Wen et al., 2025; J. Xiao et al., 2025). These studies represent an evolving paradigm in which businesses are evaluated not solely on their financial performance but also on their impact on the environment, society, and how they govern themselves (Aqif & Wahab, 2021). This trend signals a paradigm shift in the corporate world, reflecting a deeper understanding of the interdependencies between business operations and broader societal challenges (A. Tsang et al., 2022).

The following chapters will explore how hotel practitioners perceive CSR, focusing on differences in perception and generation cohorts, as well as the impact of culture. They will also develop a conceptual framework within the Chinese context. This will help build an understanding of this complex topic and offer a clearer view of the factors influencing CSR practices. The main objective of this chapter is to provide a general understanding of the existing literature on the concept of CSR and its findings, as well as to outline the rationale behind this research.

### ***1.1.1 CSR definition***

Although business ethics has a long history of theorising about the place between human nature and the rest of the natural world, CSR as a subfield of ethical principles did not start until the early 1970s (Carroll, 1979). CSR has become primarily an ideological construct, combined with a long-term process of conceptual development in Western society (Onkila & Sarna, 2022). Carroll (1979, 1991) conceptualised CSR as “economic, legal, ethical and discretionary (later referred to as philanthropic) expectations that society has of organisations at a given point in time” (1979, p. 500; 1991, p. 42). Participatory CSR practices include firms’ volunteering engagement but move far beyond that. For example, in macro topics, environmental (Shah et al.,

2021), economic (W. Cheng, 2021; Jiang et al., 2021), social causes (Mackenzie & Peters, 2014), and firm performance (Gillan et al., 2021; Oware & Iddrisu, 2021; Ying et al., 2021). While ethics and moral concerns in business and management have always been significant (Dennis & Werkhoven, 2018; Gu & Ryan, 2011; Jondle & Ardichvili, 2017), the ongoing debate regarding the proper relationship between society and business has primarily revolved around the concept of CSR over the past few decades (Abaeian et al., 2014). CSR is not new or recent, instead, it has a diverse and long history.

Notably, Friedman (1970) rejected CSR by arguing that the sole duty of companies was to generate profit for their owners and shareholders. This implies a temporal component to vested interests but ignores the sustainable profitability in the long term (Băltescu et al., 2022). The fact is that the public was willing to make a more significant contribution to a better society (Choi & Choi, 2021). An entirely different type of social responsibility, on the other hand, Iftikar et al. (2022) emphasised a businessman's obligation to nurture and develop human values, including morale, cooperation, motivation, and self-realisation in work, although these human values could hardly be measured on an economic value scale. Accordingly, the term *social responsibility* refers to socio-human and socio-economic obligations to the public (Davis, 1960).

There are numerous definitions of CSR and business ethics (Gu & Ryan, 2011; Jondle & Ardichvili, 2017; J. Lu et al., 2021), with research definitions of CSR increasing dramatically in the 1970s, followed by fewer attempts in the 1980s (Carroll, 1991, 2016). In the 1990s and 2000s, the CSR concept transitioned significantly into several prominent themes: business ethics theory, corporate ethical behaviour, corporate social performance, triple bottom line, sustainable development, and corporate

citizenship (De Bakker et al., 2005). For instance, Dahlsrud (2008) identified that the five most cited definitions of CSR were those of stakeholders, social, economic, voluntariness and the environmental dimensions through an analysis of 37 definitions. Similarly, Aguinis (2011) defines CSR as organisational practices and policies in a specific context that consider stakeholders' expectations and the triple bottom line: social, economic and environmental performance. Lastly, Tamvada (2020) suggested that social obligations and economic goals, similar to moral and legal responsibilities, are intrinsically linked.

While the definition of CSR was refined continuously, the discussion moved to the nuances of CSR implementation and the identification of its key components. For instance, looking for ways to integrate CSR demands with the economic goals and objectives of organisations (Chaudhary & Akhouri, 2019; Wong & Gao, 2014). In other words, being socially responsible means fulfilling legal expectations, going beyond compliance, and investing more commitment into human capital, the environment, and relations with stakeholders. Additionally, as noted above, Dahlsrud (2008) analysed 37 definitions covering the period from 1980 to 2003 and included the importance of stakeholders. In aggregate, the results shed light on how CSR is socially constructed. The first dimension refers to a cleaner environment, environmental concerns in business operations and environmental stewardship. This environmental dimension is particularly relevant in the hotel context because of the considerable food wastage, water and energy consumption in luxury hotel operations. In early March 2021, the Tourism New Zealand Webinar also noted that the Te Tiaki promise is leading hotel chains to require that the supply system adhere to sustainable practices. The second dimension is social, which indicates the relationship between business and society (Trinh et al., 2025). The third dimension is economic, which refers to socioeconomic or financial aspects, including contributions to economic development by maintaining the profitability of business operations (Hirsch et al.,

2022; Xue et al., 2023). The fourth dimension indicates how organisations treat their stakeholders, including employees, customers, suppliers, and communities (J. Yang & Basile, 2022). Stakeholders of the hospitality industry also include owners, shareholders, suppliers, and investors (González-De-la-Rosa et al., 2023). The last dimension is the voluntariness dimension, which refers to actions not prescribed by law, such as activities related to ethical values, beyond legal obligations and which are voluntary (J. Bai et al., 2024). This is analogous to Carroll's moral and discretionary responsibility. Although the above concepts and the more precise dimensions of previous definitions (environmental, social/community, economic, stakeholder and voluntary) enable the operationalisation of CSR, there is still a lack of clearly regulated scales of domain structure to measure individual employee perceptions and capture industry differences (A. Ko et al., 2019). This exploratory study utilised these CSR constructs to better understand how employees from different cultural and generational backgrounds perceive and practice CSR.

This study adopts the definition of CSR proposed by Aguinis (2011, p. 855), who defines CSR as “context-specific organisational actions and policies that take into account stakeholders expectations and the triple bottom line of economic, social, and environmental performance”. This definition is chosen because it explicitly embraces key CSR dimensions from Western theories, such as the widely cited Carroll's four-part model (ethical, economic, legal, and discretionary expectations) (Carroll, 2016) and SDT theory (Ryan & Deci, 2017), while resonating with Chinese cultural values, providing a clear foundation that encompasses the multiple facets of CSR relevant to the hospitality industry. This definition aligns well with the scope of this research. For example, it aligns directly with the study's cross-cultural, generational and positional focus on staff's CSR perceptions. Moreover, this broad, stakeholder-oriented conceptualisation has been widely used in employee-focused CSR research (Y. Wang et al., 2020; Wen et al., 2025), making it well-suited to examine intra-organisational (staff) perceptions in the luxury hotel context. Finally, its pragmatic, contextually

adaptive framing supports our mixed-methods design, offering flexibility for both quantitative and qualitative methods.

### ***1.1.2 CSR practices and hotels: An assessment***

CSR in the hotel industry is perceived to progress more slowly than in other industries and requires further research (Trinh et al., 2025). CSR practices in the hotel industry continued to be a multi-faceted concept without a universally agreed-upon definition (Wen et al., 2025). Hospitality research explores staff responses to CSR at the organisational or employee level, including organisational citizenship behaviour, job engagement, identity, commitment, employee performance, and customer satisfaction (Aqif & Wahab, 2021; Bibi et al., 2021; Wen et al., 2025). Such research includes how CSR enhances customer satisfaction, employee productivity, loyalty, and social support, which concerns the impact of CSR (W. Cheng, 2021; Farooq et al., 2014; J. He et al., 2019) or methods of assessing CSR (Agyei et al., 2021; Ahmad et al., 2020; Gu et al., 2013). In practice, hospitality firms often integrated CSR within wider sustainability or ESG frameworks, reflecting the shift towards formalised reporting (Back, 2024; Legendre et al., 2024).

Therefore, among the significant long-term options, environmental and social aspects should be combined with the strategic planning of CSR practices. However, there is no consensus on a standard definition of CSR and the correct approach to assessing the impact of corporate social responsibility. For instance, Dahlsrud (2008) argued that despite myriad efforts to provide a transparent and fair definition of CSR, there is still some confusion as to its definition. Aguinis and Glavas (2012) conclude that the confusion is not about defining CSR but about how to socially structure CSR in a particular context. Nonetheless, Tamvada (2020) argued that the lack of consensus on the definition of CSR has hindered the consistency of CSR legislation worldwide. Even so, contemporary reviews acknowledged CSR as a dynamic phenomenon,

subject to evolving stakeholder expectations and regulatory pressures (J. Xiao et al., 2025).

Recent analyses of hospitality CSR practices highlighted both conceptual advances and enduring challenges. On the one hand, CSR was increasingly seen as integral to strategic business models (Santini et al., 2021). Wen et al. (2025) conducted a comprehensive meta-analysis examining employee perceptions of CSR within the tourism and hospitality sectors. The study identified transformational, ethical, and servant leadership as key antecedents shaping CSR perceptions among employees. Strong positive correlations were found between employee perceptions of CSR and organisational outcomes such as financial performance and reputation, as well as individual-level outcomes including organisational identification, commitment, work engagement, and overall psychological well-being. Notably, the authors highlighted the moderating effects of contextual variables such as national culture, industry type, and the COVID-19 pandemic phase, which complicate the measurement and interpretation of CSR impacts.

On the other hand, empirical research underscored the complexity of measuring CSR impacts (Abbass et al., 2024). Hospitality also has unique features, such as labour intensity, local dependence that make universal metrics difficult (H. Gu et al., 2023). Some scholars have raised concerns about the prevalence of greenwashing and symbolic CSR in the hospitality sector, whereby organisations made environmentally friendly claims without undertaking substantial or verifiable action (Majeed & Kim, 2023; Papagiannakis et al., 2024). Such critiques underscored the growing need for greater transparency and accountability in CSR disclosure. These findings underscore the necessity of adopting a nuanced and contextually grounded approach when integrating CSR strategies into organisational practice in hospitality settings.

The Chinese hotel sector illustrated many of these trends. Recent work showed that CSR was beginning to function in China as a “great wall against burnout” for service workers (Y. Wang et al., 2025). Recent work showed that CSR was beginning to serve as a protective barrier against burnout for hospitality workers in China (Y. Wang et al., 2025). Several studies indicate that Chinese firms are increasingly adopting global CSR practices, ranging from CSR reporting to the development of tourism and hospitality (Ervits, 2023; X. Gao et al., 2025). This aligns with national green policies and the expectations of guests (R. Zhang et al., 2023a). D. Zhang et al. (2019) considered that “CSR creates a balance between economic interests, environmental needs, and social expectations by integrating the spirit of sustainable development into the business strategy” (p. 4). Based on this comment, Mishra (2021) indicated that CSR is the corporate response to achieving sustainable development. As economic development, technological progress, globalisation, and demographic change have influenced customer preferences, employee prospects and social expectations (Bibi et al., 2021), such considerations have expanded the literature on CSR to provide a deeper understanding of the core mechanism through a sustainable development perspective.

The Chinese hospitality industry represents an appropriate background for such a study for many reasons. First, tourism is a major component of China’s economic policy of expanding domestic consumption and international service trade, and the hotel industry is an important pillar of China’s tourism industry (Gu & Ryan, 2011). Second, hotel staff are focal points for such contacts because hotels are meeting points for people from different cultures with various subjective intentions. Third, China's economic integration and transformation into the world economy commenced in 1979, particularly with its hotel industry being the first industry opened to the outside world after China’s reform policy commenced in 1979. Broadly, the 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity in CSR practices globally and in

China. Therefore, hotels are a microcosm of China, so to speak, where the newly emerging Chinese middle class meets people from different countries, and employers place demands on employees to make self-determined decisions, factors that stand in stark contrast to China's traditional, less flexible, hierarchical management style (Gu & Ryan, 2011).

Potentially, CSR practices in China's hotels can be comprehensive and help build positive relationships with society and communities (K. Zhao, 2014). This competitive advantage can be demonstrated through enhanced brand reputation, customer loyalty, and increased trust from stakeholders (Legendre et al., 2024), which in turn leads to new forms of collaborative value creation to support the sustainable development of the economy, society, and environment (Wu & Liew, 2024). As a company's long-term value depends not only on its relationships with customers, investors, and other stakeholders but also on its employees' knowledge, competence and commitment (Chen et al., 2019; Lee et al., 2013). Employees are one of the company's most important stakeholders, and the company has a responsibility to them. In turn, employees have a potentially significant and legitimate influence on the company (Lee et al., 2013; Wang et al., 2020). In 2005, former Chinese president Jintao Hu instituted the 'harmonious society' policy by establishing a sustainable approach toward development in China. The policy is based on building a well-off society and facilitating social responsibility by the organisation's CSR practices (Zhao, 2014; He et al., 2019).

### ***1.1.3. Rationale for the study***

A rationale for the research lies in the increasing awareness of the CSR concept in the Chinese context. Given that companies operating and setting up in emerging economies often place their CSR efforts in a nation-building context (Mittra, 2012), J. Zhao (2014) argues that China's national cultural factors focus on influencing CSR perception, as a self-cultivated Confucian philosophy recognises "the nature and

human worlds as an organism made up of multitudinous interconnected parts”. Each part has its specific position and function in the order of things. “If any part falls from its place or is disrupted in its function, the harmony of the whole is impaired” (J. Zhao, 2014, p. 46). For instance, Yu et al. (2012) indicated that supporting environmentally friendly policies and activities with positive environmental outcomes is an essential part of the portfolio of CSR actions identified by Chinese hotel managers.

Lee et al. (2013) identified that prior research on CSR investigated customers’ perceptions, but employees’ views of CSR remain largely unexplored. Their study analysed the perceived fit between CSR practices and corporate culture but omitted its congruence with the national culture. Supanti and Butcher (2019) went further by emphasising hotels’ organisational culture when dealing with generational differences in predicting CSR behaviour in the Thai hotel sector, including budget, midscale, and luxury hotel properties.

In addition, an empirical study (Koch et al., 2019) provides rich evidence of employees’ benefits from CSR policies through identifying different levels of participation and discussing their reciprocal relationship. Not only did the results indicate that respondents perceived a wide range of benefits in the context of CSR activities, but they also indicated different levels of employee engagement. The study analysed cognitive and behavioural forms of participation. The twofold differentiation was identified through four different levels of participation: no or low level (group A), passive level (group B), active level (group C) and enthusiastic level (group D) of participation. For example, how intergenerational and job differences increase participation, as well as their internal connections and additive effects. However, one notable lack of employee-oriented research is that it rarely examines the perception of perceived benefits of senior executives as distinct from assistant managers/supervisors and line staff. Such an investigation can generate new insights that address employees’

different needs and interests depending on their position in the organisation. Thus, this research will explore senior hotel managers' and line staff's perceptions of CSR practices in different dimensions, such as job position and cross-generational differences. This research further explores Hofstede's cultural dimensions as a theoretical framework for exploring CSR practices in China's context.

Furthermore, considering the widespread attention that the concept of CSR has garnered from various social concerns (Parsa et al., 2021), the objective of CSR practices only extends beyond philanthropy or corporate giving but also serves as a strategy to enhance business competitiveness (Aguinis & Glavas, 2012; Gu et al., 2009). Consequently, CSR practices are regarded as one of the most effective proxies for evaluating relevant corporate policies, making them an appropriate, comprehensive, and extensively studied indicator of a firm's commitment to social good (Ucar & Staer, 2020). Corporate participation in CSR is often driven by institutional pressure, particularly from stakeholders (Aguinis & Glavas, 2012). Recent studies indicate that stakeholders play various roles and engage in diverse activities to influence enterprises to adopt CSR practices. Specifically, stakeholders include shareholders, consumers, suppliers, local communities, and employees (Tamvada, 2020; Yu et al., 2012). These entities represent the primary set of ethical obligations related to the core functions of a business. For example, Wong and Gao (2014) argue that CSR practices are especially significant in attracting and retaining excellent staff within the service industry, as employees are central to the quality of services provided.

Hotels have achieved significant cost savings by implementing CSR practices, particularly those that are environmentally responsible, to reduce energy expenses. The predominance of green initiatives in CSR activities is attributed to their cost-saving benefits, such as recycling projects for linen and towels, as well as the installation of energy and water-saving fixtures in guest rooms. These financial

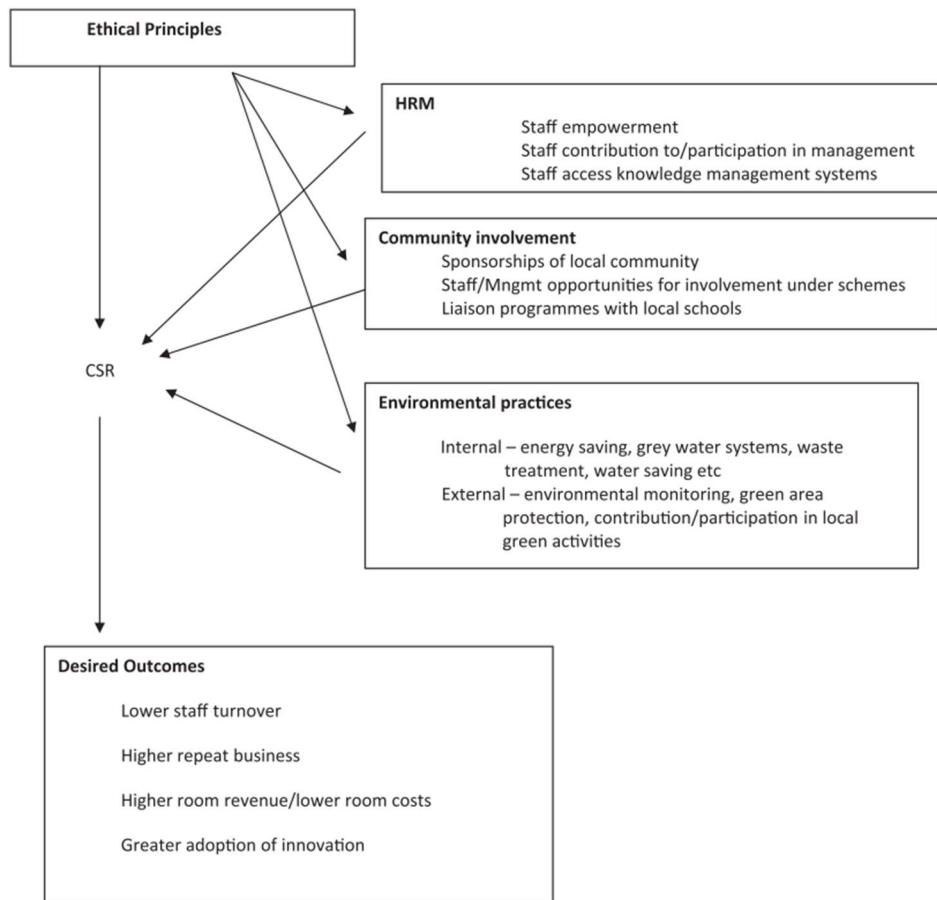
incentives are a major driving force for hotels to adopt green practices (Levy & Park, 2011; S.-Y. Park & Levy, 2014). However, CSR encompasses a broader range of ethical practices beyond environmental concerns, including those related to employees, customers, communities, and other stakeholders (Gu & Ryan, 2011). The flourishing of China's luxury hotel sector has paralleled the country's economic development, with significant contributions to economic growth in recent years. This is evidenced by the projected expansion of the total national hotel market from US\$83.63 billion in 2024 to US\$170.40 billion by 2033 (Business Wire, 2025), a growth rate of 8.23% CAGR. The luxury segment itself is a key contributor, with its revenue in China expected to nearly double from 2025 to 2033 (Cognitive Market Research, 2025). This growth is fundamentally linked to broader economic factors, including the travel and tourism sector, which contributed \$1.3 trillion to the national GDP in 2023 (Renub Research, n.d.), rising domestic affluence, and extensive government-led infrastructure development (Mordor Intelligence, 2025; Yahoo Finance, 2023). Many hotel managers have noted that the anticipated profits from CSR, such as cost savings, motivate their engagement in CSR-related practices (Yu et al., 2012). As China has become the world's largest destination for foreign direct investment and the "outbound tourism boom" (J. Gao et al., 2022, p. 1), it holds significant strategic importance in the global economy. Luxury hotels play a crucial role in this context by providing essential facilities and services that enhance local economic vitality (Chan et al., 2016b).

Simultaneously, CSR has significant global implications for business ethics in China. For instance, in 2007, severe concerns were raised by news media and human rights groups, both domestically and internationally, about the use of "slave labour" in central China. Thousands of workers, many of whom were minors, were found to have been coerced into forced labour in illegal brick kilns, coal mines, and iron ore mines (China Labour Bulletin, 2008, May 21). Additionally, the same year saw widespread concern over the safety of pet food and toys exported from China,

drawing intense global media scrutiny (Lu, 2009). As Chinese companies expand their operations overseas, global stakeholders have increasingly scrutinised and challenged their labour and ethical practices, ensuring that suppliers incorporate CSR principles into their operations (Tang & Li, 2009). Gu and Ryan (2011) argued that ethical standards are essential for business success and that “hotels should formally include ethical codes within their business operations” (p.878). In their theoretical framework, ethics was considered the foundation of CSR in Chinese hotels, as illustrated in Figure 1. Given that the hotel industry was one of the first sectors to open up to the outside world following China’s reform policies in 1979, Gu and Ryan (2011) contended that Western business practices have significantly influenced China’s hotel industry, especially luxury brands. These luxury hotels, originating in Western countries, export their operational methods and management techniques to the Chinese market, making them an appropriate context for studying CSR in China.

Figure 1 Ethical Foundations as Catalysts for CSR

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Note. Adopted from Gu and Ryan (2011, p. 879)

This study follows the definition of luxury hotels provided by the Ministry of Culture and Tourism of China, referring to four- and five-star-rated establishments officially registered as of 2023. (Ministry of Culture and Tourism, 2023).. Although the Western concept of CSR has been adopted in China for less than 30 years, its core principles are not entirely new and can be reasonably explained within the context of traditional Chinese culture (L. Wang & Juslin, 2009a). The tradition of Confucianism offers a comparable understanding of human interconnectedness and responsibility to others, which can be interpreted as having cosmopolitan themes. Confucianism's concept of "all under Heaven" (tianxia) embodies an ethical concern and responsibility for everything beneath the heavens, reflecting a universal ethical

outlook (Wu & Devine, 2018, p. 1194). Wu and Devine (2018) argue that self-cultivation is a distinctive principle of the unity of Heaven and man, which refutes any opposition between humanity and nature. Furthermore, the principle suggests that personal development should naturally lead to contributions to society (Young-Do & Sang-Jin, 2014). Chan et al. (2016a) argue that traditional Confucian culture emphasises hierarchical relationships and promotes personal etiquette as a social system, resulting in more hierarchical and interdependent social relations in Chinese society compared to Western societies. However, this does not imply that China is unique in this respect; rather, similar hierarchical and interdependent structures can also be observed in other ethical perspectives. For example, Minh et al. (2021) suggest that, given the pressures of globalisation and the anticipated harmonisation of cross-cultural management practices, there are arguments advocating for the uniform application of CSR practices across all organisations, irrespective of culture, religion, and ethnicity. However, CSR studies encounter several challenges in addressing the fluidity and complexity of the Asian context. These challenges include a historical tradition of hierarchical social patterns, intergenerational differences where “mianzi” (face) remains significant among many older individuals (J. Gao et al., 2022, p. 13), and a political system that prefer a centralisation of authority that occasionally will inhibit market forces (Chen et al., 2021a).

The star standard for hotels in China was approved by the State Council of China and formally implemented in 1988. At that time, this policy reflected a forward-looking stance that enabled enterprises to competitively position themselves in the market, reduce transaction costs, and gradually internalise best global practices into the internal goals and mechanisms of the hotel. In practice, the star system promoted the standardisation of the hotel industry in China and the adoption of market principles tempered by ethical concerns. Therefore, the high-star-rated hotels signal an appropriate context for CSR practices in China.

Before 2019 and the COVID-19 pandemic, hospitality was one of the world's fastest-growing industries and an essential source of foreign exchange and employment (H. Gu et al., 2023), while closely linked to many countries' social, economic, and environmental well-being (J. Hu et al., 2023), especially developing countries (K. Zhao, 2014). A broader perspective has been adopted by Haldorai et al. (2022), who argue that CSR practices can be recognised as environmental sustainability practices and social responsibility initiatives in the face of global challenges of environmental degradation. In other words, CSR in literature has been addressed from a broader perspective (social-environmental-economic), not only from an environmental dimension. As the literature on CSR in hospitality is growing fast (Trinh et al., 2025) and becoming more multi-disciplinary based on the importance of exploring the context-dependence of CSR practices (Aguinis & Glavas, 2012; W. Cheng, 2021; Yan et al., 2025), CSR is viewed as an essential component of modern management practices to improve customer satisfaction (Agyei et al., 2021), service quality (S.-Y. Park & Levy, 2014), environmental accountability (J. Bai et al., 2024; Tamvada, 2020) and profitability (W. Cheng, 2021; Xue et al., 2023). As the holistic-systems approach adopted by contemporary Western authors is consistent with traditional Chinese thinking, this research investigates CSR practices within the context of China's luxury hotels.

As China adopts CSR, several questions arise, particularly regarding the degree to which cultural differences arise in the perception of CSR practices, including those related to cross-generational and job-positional differentiation. This study aims to address these issues comprehensively.

## **1.2 Main purpose and significance of the study**

### ***1.2.1. Influence of Perceptions on CSR Practices through Hofstede's Cultural Dimensions***

The merits of CSR have been endorsed by many hospitality businesses in China, including the hotel industry (Choi & Choi, 2021; Gu & Ryan, 2011). CSR is conceptualised as an enterprise's business behaviour that is responsible to society at the macro level, producing macro-level results (Jamali & Karam, 2018a). However, when CSR is linked to employees' cognition and interpretation of CSR practices, it transitions from a macro-level organisational issue to a micro-level concern that directly impacts employee outcomes (S.-H. Ko et al., 2017). Wong and Gao (2014) argue that employees are social actors who seek the corporate culture that best suits their interests.

Despite this, there is a paucity of literature exploring the relationship between CSR and cultural elements, which limits the understanding of the role and impact of culture on CSR practices. Hofstede's (2005) cultural dimensions, such as power distance, collectivism–individualism, and uncertainty avoidance, provide a theoretical lens for examining how cultural perceptions influence employees' interpretations of CSR. For instance, in high power-distance contexts, CSR decisions led by executives may be perceived as less open to employee input. In contrast, collectivist orientations may increase staff acceptance of CSR initiatives framed as benefiting the wider community. Past literature has highlighted the critical role of culture in CSR, but lacks integration of different cultural perceptions with cross-generational and job-positional differentiation. Addressing this gap is crucial for both conceptual and managerial development. Conceptually, understanding how cultural perceptions vary across different generations and job positions provides a more comprehensive and nuanced framework for CSR practices (Beugelsdijk & Welzel, 2018; Halkos & Skouloudis, 2017). This enriched understanding allows for the development of more

targeted and effective CSR strategies that consider the diverse cultural backgrounds and hierarchical roles within luxury hotels.

From a managerial perspective, this knowledge is vital for designing and implementing CSR initiatives that resonate with all levels of staff, thereby enhancing employee engagement (Hu et al., 2022; Koch et al., 2019; Nazir & Islam, 2020) and commitment (Farooq et al., 2014; Hayat & Afshari, 2022; Ozturk et al., 2021) to CSR objectives. Tailoring CSR practices to align with the specific cultural values and expectations of senior executives, assistant managers/supervisors, and line staff can lead to a more cohesive and supportive organisational culture. This, in turn, can improve overall job satisfaction (Im et al., 2022), reduce turnover rates (Y. Liu et al., 2022), and foster a more positive organisational reputation (Opoku et al., 2023; Sacconi, 2007).

Therefore, the findings of this study aim to enrich our knowledge about the cultural perceptions of CSR in luxury hotels in China through Hofstede's cultural dimensions. Throughout the empirical analysis, Hofstede's cultural dimensions serve as one of the theoretical frameworks for interpreting the differentiated perceptions of CSR across generations and job positions.. Existing research recognises the critical role played by hotel employees in CSR (Akhouri & Chaudhary, 2019; A. Ko et al., 2019; S.-Y. Park & Levy, 2014). This exploratory research adopted a pragmatic sequential mixed-method approach to identify the critical differentiated perceptions of CSR practices implemented by senior executives, assistant managers/supervisors, and line staff in terms of Hofstede's dimensional culture theory (Hofstede & Hofstede, 2005). This study filled a research gap in the existing literature and offered actionable insights for hotel managers to develop and implement CSR strategies that are culturally sensitive and widely accepted across organisational levels. Such insights are expected to

enhance the practical implementation of CSR and improve the overall efficacy of CSR initiatives in fostering sustainable development within the luxury hotel industry in China (Zhan et al., 2018).

### ***1.2.2. Impact of Self-Cultivation on CSR Practices from A Self-Determination Theory Perspective***

Currently, researchers and practitioners are increasingly investigating meaningful experiences with memorability that can enhance CSR initiatives based on a set of theoretical approaches (Nazir & Islam, 2020; Nazir et al., 2021). For many reasons, purpose and meaningfulness provide an appropriate context for CSR study. First, many people want their careers to be more than just a way to earn a living or pass the time; they need their work to have meaning (Steger et al., 2012). Similarly, Terkel (1974) commented, “work is about a search for daily meaning as well as daily bread, for recognition as well as cash, for astonishment rather than torpor, in short for a sort of life rather than a Monday to Friday sort of dying” (p.11).

Second, despite growing recognition of the significance of CSR in the hotel industry, the incorporation of meaningfulness and greater adoption of innovativeness in CSR practices represents a potentially useful mode of inquiry. Thus, this research searched for the link between CSR practices, experienced meaningfulness (Chaudhary & Akhouri, 2019; Nazir et al., 2021), self-cultivation (Dennis & Werkhoven, 2018; Gowans, 2021; Wu & Devine, 2018) and greater adoption of innovativeness (Bibi et al., 2021) from the perspective of self-determination theory (Deci et al., 2017; Gagné & Deci, 2005; Yong, 2020).

SDT (Gagné & Deci, 2005) provides the theoretical framework for understanding how employees’ intrinsic motivation and autonomy interact with CSR practices

(Nazir et al., 2021). Generally, expectations are rarely at the forefront of ethical considerations. However, as the 18th-century philosopher Jeremy Bentham argued, disruption is inherently ethically challenging because individuals construct their lives around their expectations, which form the basis for making decisions, investments, plans, and adapting preferences. When these expectations are violated, people can experience material losses and losses in autonomy and self-determination, all of which are perceived as essential abilities to navigate the world.

Moreover, research on CSR in the hotel industry has increased rapidly over the past two decades. Nevertheless, the majority of these studies focus on institutional outcomes, such as financial performance (Ozdemir et al., 2023; Xiliang et al., 2023), or on stakeholders, such as customers (Nazir et al., 2021). Consequently, this study sought to develop a model to empirically test why and how CSR practices facilitate employees' staff and management experienced meaningfulness (Chaudhary & Akhouri, 2019; Nazir & Islam, 2020) drive their self-cultivation (Dennis & Werkhoven, 2018; Hwang & Chang, 2009), and ultimately enhancing the adoption of innovative practices (Hu & Zhang, 2023), building on the principles of self-determination theory (Deci et al., 2017; Gagné & Deci, 2005).

In line with Section 1.2.1, where Hofstede's cultural dimensions framed the analysis of differentiated perceptions, this section extends the inquiry by grounding employee outcomes in SDT. In short, these two theoretical approaches provide complementary perspectives: Hofstede addresses how cultural values shape CSR perceptions, while SDT explains how psychological needs and self-cultivation processes link CSR to meaningfulness and innovativeness.

### ***1.2.3. Influence of Intergenerational Differences and Job-Positional Differentiation on CSR Perceptions***

This research addresses knowledge gaps in hotel studies on CSR, explicitly focusing on the role and impact of national culture and culturally sensitive CSR strategies on CSR practices, in line with the application of Hofstede's cultural dimensions at Section 1.2.1. The significance of these gaps lies in the potential for an intergenerational value shift within the Hofstede-inspired multidimensional framework. . By exploring how different generations perceive and engage with CSR, this study provides valuable insights that can enhance both theoretical understanding and practical implementation of CSR in luxury hotels. In addition, many companies target CSR that considers future generations (Chaudhary & Akhouri, 2019). Yet the challenges and issues associated with current inter-generational differences in CSR perceptions remain generally underexplored. As there has been no detailed investigation of the differentiation between senior hotel executives, assistant managers, and line staff's perceptions of CSR practices in the existing literature, the objective of this study is to scrutinise these differences in China. This directly complements the managerial implications discussed in Section 8.7, where tailoring CSR to staff at different hierarchical levels was identified as a key strategy for sustainability.

It is also worth highlighting that the impacts of cultural change on CSR practices for hotels in China are particularly under-researched. Beugelsdijk and Welzel (2018) analysed the content of cultural change as being more "joyous" and individualistic, while cultural differences can be explained by three factors: (a) economic development, (b) generational effects, and (c) a country's unique geographic location and (political) history" (p. 1498). Moreover, they found that national cultural differences were collectively persistent over time. Hence, cultural perceptions

integrated with cross-generational and job-positional differentiation are expected to provide a reliable and stable analytical lens in a single national culture context.

Therefore, sections 1.2.1, 1.2.2, and 1.2.3 establish the three theoretical pillars of this study: Hofstede's dimensions (cultural values), self-determination theory (psychological needs and meaningfulness), and intergenerational/job-positional differentiation (structural context). This integrated approach enables a more comprehensive understanding of CSR perceptions in China's luxury hotels.

#### ***1.2.4. The significance of the study***

This PhD research add to the CSR literature in multiple ways. Firstly, given that the majority of the CSR-related studies have examined institutional and macro-level variables, such as financial performance and brand preference (Nazir & Islam, 2020), this research addresses the gap by conducting a micro-level investigation into the impact of intergenerational differences and job-positional differentiation on CSR perceptions. This particular relationship has been largely overlooked within the context of luxury hotels. Furthermore, I recognise that recent studies (Dang & Do, 2024; Santini et al., 2021) have shown the theoretical inadequacy of CSR research from employees' point of view, particularly in the hotel context. This study provides valuable insights into practical strategies for talent acquisition and retention in the hospitality sector by initiating CSR research at the micro-level.

Secondly, this research will address the increasing calls for uncovering important and underlying psychological mechanisms that connect CSR practices with concepts such as meaningfulness(Chaudhary & Akhouri, 2019; Nazir & Islam, 2020; Nazir et al., 2021; Steger et al., 2012; Supanti & Butcher, 2019), self-cultivation (Dennis & Werkhoven, 2018; Gowans, 2021; Hwang & Chang, 2009; Peters, 2020; Scriptor,

2020), and greater adoption of innovativeness (Bibi et al., 2021). By employing the rarely utilised mechanism of self-determination theory, this study constructs conceptual associations between these selected constructs, thereby expanding academic understanding of relational mechanisms. Furthermore, it broadens the theoretical application of self-determination as a managerial mechanism, contributing an additional layer of insight to the existing body of research.

Lastly, this research aims to propose and empirically validate a novel model that advances the understanding of the causal relationships between varying perceptions of CSR practices and employee outcomes within the context of China. As Nazir et al. (2021) observed, “most of the CSR-related studies from the employee perspective have been conducted in the developed economies” (p. 124). Jamali and Karam (2018a) highlight how subtle forms of social responsibility in developing countries are shaped in particular settings and places by multi-layered factors and actors embedded in broader formal and informal governance systems. Accordingly, the determinants and associated challenges of practising CSR in luxury hotels in China remain underexplored. Ko et al. (2019) highlighted that existing CSR studies presented reviews highlighted that existing CSR studies tend to focus primarily on generic issues such as leadership, job satisfaction, and corruption, while industry-specific CSR activities, particularly in China’s hotel management literature, are limited (Dai et al., 2022; Dang & Do, 2024; Ucar & Staer, 2020; C. Wang et al., 2020). This study seeks to explore how staff perceptions, cultural backgrounds, and generational differences influence their engagement with CSR, depending on their positions and roles within luxury hotels. By examining CSR practices from the staff perspective in China, this research categorises them into different cohorts, including senior hotel management, middle managers, line staff, and perspectives across cultures and generations.

### **1.3 Scope, objectives of the study and research questions**

#### ***1.3.1 Research scope and objectives***

This study addresses gaps in existing CSR-hotel research by focusing on the underexplored perceptions of CSR among hotel staff and management across cultural and generational lines in China. Rather than detailing database search procedures here, which are reported in the methodology, this section defines the scope and objectives of the research itself.

Within the context of China, this study provides a nuanced Chinese perspective on the driving forces behind CSR practices by examining the current research deficiencies in the literature review. Overall, the scope of CSR practices within hotels can be broadly classified into three dimensions: governance, environment, and social (Serra-Cantalops et al., 2018; A. Tsang et al., 2022). Guided by this framework, this study adopts a pragmatic philosophy and employs a mixed-method approach to develop a comprehensive understanding of the following research objectives: (a) To examine the perceptions of CSR among senior hotel executives, middle management, and line staff; (b) To explore the impact of culture on CSR practices in luxury hotels; (c) To assess generational differences associated with CSR practices; and (d) To investigate the determinants and challenges related to implementing CSR in luxury hotels in China.

#### ***1.3.2 Theories and Concepts***

##### ***1.3.2.1 National culture theory***

Hofstede's dimensional national culture is widely influential in management studies and cross-cultural psychology (Beugelsdijk & Welzel, 2018). Originally, this model comprised four dimensions: individualism versus collectivism, uncertainty avoidance,

power distance, and masculinity versus femininity. Subsequently, two additional dimensions were incorporated: indulgence versus restraint (IVR) and long-term versus short-term orientation (LTO) (Hofstede & Hofstede, 2005). Each dimension is treated briefly here; fuller theoretical development appears later in Chapter 3.

A few scholars have identified common constructs in the perspectives of hotel employees on CSR (Dang & Do, 2024; A. Ko et al., 2019; C. Wang et al., 2020). However, there seems to be a lack of studies that control for job-positional and cross-generational differences in employee perception of CSR practices. This research will address this gap by applying Hofstede's national cultural dimensions to analyse the differentiation in CSR perceptions among employees across different job positions and generations within China's luxury hotels.

### ***1.3.2.2 Self-determination theory***

This study positioned self-determination theory (SDT) as a conceptual lens for examining employee motivation and its relevance to CSR practices within the context of luxury hotels in China. While cognitive evaluation theory, as an early strand of SDT, provided foundational insights into the impact of extrinsic rewards on intrinsic motivation, its dichotomous framing has proved somewhat limiting in the analysis of complex organisational settings (Gagné & Deci, 2005).

This research developed a nuanced framework advanced by SDT, which distinguishes between different forms of extrinsic motivation based on the degree of autonomy they entail. This differentiation enables a more granular exploration of motivational drivers, which is particularly salient for understanding why employees engage in, or resist, CSR-related initiatives. SDT's conceptualisation of motivation on a continuum, ranging from amotivation and controlled extrinsic motivation through to autonomous

motivation, has gained increasingly recognised in research across diverse fields, including education (Yong, 2020), sports (Sherwood et al., 2024; W. Zheng, 2021), and healthcare (Ryan & Deci, 2017).

In the context of this study, SDT was operationalised as both a theoretical and analytical framework. It informed the development of research questions and survey items, guided the thematic structure for qualitative analysis, and underpinned the interpretation of quantitative findings relating to the motivational antecedents of CSR engagement. For example, SDT provides employees with valuable green resources such as autonomy, participation in green decision-making, and support for developing green competencies. By incorporating SDT's focus on autonomy, competence, and relatedness, the study sought to move beyond simplistic intrinsic-extrinsic binaries and provide a richer account of the psychological mechanisms underlying CSR participation among luxury hotel employees. This approach facilitated a more critical assessment of the conditions under which CSR practices are meaningfully integrated into organisational culture and employee experience.

### ***1.3.2.3 Self-cultivation***

This paragraph introduces the ethics of self-cultivation and CSR: culturally sensitive CSR practices in a Confucian society (Dennis & Werkhoven, 2018; Gowans, 2021; Peters et al., 2021; Scriptor, 2020). The human ability to shape oneself according to one's own will has been widely discussed throughout the history of philosophy and is a fundamental premise of most psychological treatments and counselling techniques. Most of the literature in self-cultivation are related to education (Wu & Devine, 2018), rarely in CSR and hotel research. Sovereign and Walker (2020) refer to this outlook of self-directed changeability as a growth mindset and proposes that people who subscribe to it believe they can continually develop their talents, skills, and

abilities. The concept of self-cultivation leads individuals to expend more effort in pursuing goals and overcoming setbacks, therefore increasing the likelihood of achieving their ambitions. In this research, self-constitution rather than self-discovery is the central aim, and the emphasis in this account is on the practical rather than the theoretical dimension of the project of self-cultivation (Dennis & Werkhoven, 2018).

### ***1.3.3 Research questions***

This research examined the complex interplay between cultural values, generational differences, and individual perceptions of CSR within the luxury hotel sector in China. The overarching research question of this thesis is as follows: Main Research Question: How do cultural factors, generational differences, and staff perceptions shape the determinants and implementation of CSR practices within luxury hotels in China?

To address this primary research question, the following sub-research questions were developed to guide the empirical investigation:

Research Question One: How do the perceived CSR practices vary among senior executives, middle management, and line staff in luxury hotels in China?

Research Question Two: How does culture influence CSR and its determinants in the luxury hotel in China?

Research Question Three: How do generational differences among hotel staff affect the determinants and interpretation of CSR practices in luxury hotels in China?

Research Question Four: How do the determinants of CSR and the associated challenges influence the adoption of CSR practices in luxury hotels in China?

Figure 2 Main themes in the research questions

<p style="text-align: center;"><b>Cultural influences</b></p> <p>How does culture influence CSR and its determinants in the luxury hotel in China? (Research Question Two)</p>	<p style="text-align: center;"><b>Hierarchical variations</b></p> <p>How do the perceived CSR practices vary among senior executives, middle management, and line staff in luxury hotels in China? (Research Question One)</p>
<p style="text-align: center;"><b>Generational differences</b></p> <p>How do generational differences among hotel staff affect the determinants and interpretation of CSR practices in luxury hotels in China? (Research Question Three)</p>	<p style="text-align: center;"><b>Determinants and challenges</b></p> <p>How do the determinants of CSR and the associated challenges influence the adoption of CSR practices in luxury hotels in China? (Research Question Four)</p>

#### 1.4 Overview of research paradigms and methodology

This study adopted a pragmatic research paradigm, which values both objectivist and subjectivist approaches to understanding social phenomena (Creswell & Creswell, 2018). A paradigm is essentially a system of fundamental beliefs and assumptions that guides scholarly inquiry. It encompasses the researcher's views on reality, knowledge, values, and how research should be conducted. A pragmatic research paradigm provides a flexible and pluralistic framework for investigating the research problem, aligning with the research aim of exploring how CSR practices are perceived and operationalised across cultural and generational contexts within luxury hotels in China. This paradigm facilitated the integration of qualitative and quantitative methods to allow for a deeper and more holistic interpretation of the data (Creswell & Plano Clark, 2017; Marsonet, 2017).

In line with the pragmatic worldview, a sequential mixed-methods design was employed, consisting of two phases: a qualitative phase using semi-structured interviews to explore employee perceptions, followed by a quantitative phase employing a survey to test and validate themes that emerged from the first phase. This design allowed the researcher to address the complexity of CSR practices from multiple vantage points and to enhance the study's rigour.

The qualitative phase embraced an interpretivist stance, recognising that knowledge is socially constructed and context-dependent. This phase involved in-depth semi-structured interviews with 37 hotel employees, including senior managers, supervisors, and line staff, recruited via snowball sampling. The interviews aimed to understand participants' lived experiences and perspectives on CSR practices, with particular attention to cultural norms and intergenerational values. Data were analysed thematically using NVivo software to identify recurring patterns and themes.

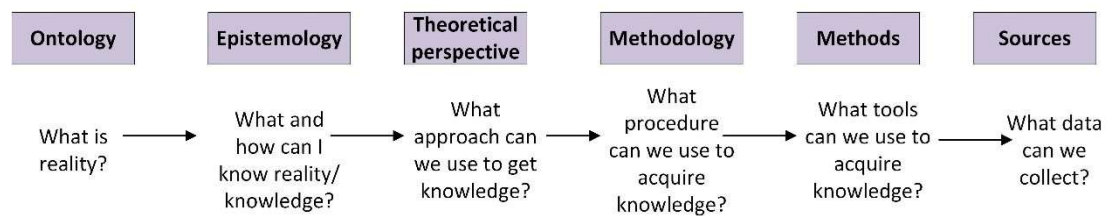
Building upon the qualitative insights, the second phase adopted a post-positivist orientation to quantitatively examine the validity and generalisability of the emergent themes. A structured survey instrument was developed, informed by both the qualitative findings and relevant literature. This phase utilised Partial Least Squares Structural Equation Modelling (PLS-SEM) through SmartPLS 4 to examine the relationships among constructs such as CSR determinants, motivational drivers, and CSR engagement across different generations. Descriptive statistics, exploratory factor analysis (EFA), and confirmatory factor analysis (CFA) were employed to enhance the reliability and validity of the measures.

The integration of qualitative and quantitative data aimed to produce a robust understanding of CSR perceptions in luxury hospitality contexts, allowing for the development of empirically grounded recommendations for practice. This methodological approach acknowledges the value of both depth and breadth in

capturing the nuances of cultural and generational differences, as well as their impact on CSR implementation.

The study accommodated complexity and contradiction by adopting a pragmatic, mixed-methods approach, enabling flexible yet rigorous inquiry. Such a design proved particularly valuable in navigating the culturally embedded and generationally influenced nature of CSR practices in China's luxury hotel sector. As shown in Figure 3, the researcher will specify the details of the research design in Chapter Four: Research Paradigms and Methodology.

Figure 3: Research design



Note. Adopted from (Saunders et al., 2015)

The following section addresses the research philosophy underpinning the study, offering the theoretical foundation for selecting and applying methodology. Research philosophy pertains to the assumptions and beliefs that guide scholarly inquiry, encompassing perspectives on the nature of reality (ontology), the nature of knowledge (epistemology), and the role of values (axiology) (Guba, 1990; Lincoln & Guba, 2000). As Saunders et al. (2015) observe, acknowledging and articulating these assumptions is essential, as they significantly influence research design, data collection, and interpretation.

Table 1 Assumptions of the five alternative research paradigms

	Positivism	Postpositivism	Critical realism	Constructivism (Interpretivism)	Pragmatism
<b>Terms</b>	Realist - nature of reality or being knowable, empirical experimentalist	A revised form of positivism, in which prediction and control remain the object.	Underlying structures of reality that shape the observable inquiry.	Generate meanings and theory through understanding multiple participant perceptions.	Providing solutions and future practices that apply to practical research.
<b>Ontology</b> Paradigms and worldview about the nature of reality	A realist ontology, that there exists a reality out there, driven by immutable natural laws.	Realism continues to be the central concept when researchers hardly truly perceive all the natural causes and hidden drivers.	The empirical events that have been observed are only a small part of the real that includes causal structures and mechanisms.	Study the meanings that exist experientially and socially in the content on humans.	Reality matters to pragmatists as practical consequences of ideas by using all approaches available for advanced understanding.
<b>Epistemology</b> The truth we believe as researchers. What constitutes acceptable knowledge.	Researchers seek to discover the truth in total objectivity, which adopts a noninteractive and distant posture.	Objective is recongised as a regular ideal, the and absolute sense can not reach.	A belief that facts are social constructions and knowledge is historically situated and transient.	Individuals construct meanings by interpreting reality. Findings derive from the creation process of interactions between participants and researchers.	True knowledge and theories lead to excellent practices and outcomes. Researchers look to myriad approaches for problem-solving in organisational practices as a contribution.
<b>Methodology</b> Manipulative process - How we seek knowledge under carefully controlled conditions.	Research questions are subjected to empirical tests (falsification), typically quantitative methods of analysis.	Researchers employ more qualitative methods by using more natural settings in the research, such as unknown variables.	Researchers fit subjective matter through analysis of pre-existing structures and facilitate transformation in consciousness.	Researchers elicit and refine hermeneutically through dialectical comparing and contrasting. It is typically seen in qualitative research, which is largely inductive.	Emphasis on practical solutions derived from range of methods through reaserch design.
<b>Axiology</b> Role of values and ethics within the research design	Researchers maintain objective stance and distant from the subject.	The basic value and ethics rarely differ from positivism, while researchers engage in getting an advanced understanding of reality.	Researchers acknowledge bias by world views and cultural background and seek to minimise such bias.	Interpretations are the key to values and contribution. Researchers are the components of the research.	A belief that value-driven research leads to practical actions in a specific context.

Note. Adopted from (Ahmad et al., 2020; Creswell & Creswell, 2018; Guba, 1990; Saunders et al., 2015; Schoonenboom, 2019)

In the literature, five alternative paradigms have been comprehensively discussed: positivism, post-positivism (also referred to as realism), critical realism, constructivism (also referred to as interpretivism), and pragmatism (Creswell & Creswell, 2018; Guba, 1990; Turyahikayo, 2021). These paradigms differ in their ontological, epistemological, axiological, and methodological assumptions (see Table 1). Among them, pragmatism stands out by prioritising the research problem and practical outcomes over adherence to any single philosophical stance. In the pragmatist paradigm, researchers do not commit to one notion of reality or truth; instead, they focus on what works in practice and the consequences of inquiry in a

real-world context (Schoonenboom, 2019). Pragmatists claim that knowledge is distorted through language and individual perceptual frames, and thus there is no universally accepted knowledge except that which proves useful and leads to positive consequences (Picasso & de Gracia, 2021). As a result, pragmatism allows for flexible methodological choices, where one method can incorporate elements of another, as long as they help to effectively address the research questions. Pragmatism incorporates deductive and inductive research reasoning, makes reasonable use of the advantages and disadvantages of qualitative and quantitative research attributes, blurs the line between paradigms and various research methods to address research problems and provides more proof for research findings (Kele, 2020).

Ontology refers to assumptions about the nature of reality. In pragmatism, reality is viewed as plural and open to negotiation based on what is useful to achieve desired outcomes. Creswell and Creswell (2018) posited that pragmatic ontology holds that concepts are only meaningful or “true” insofar as they support effective action toward intended results. Goldkuhl (2012) further explained this stance, termed referential pragmatism, by emphasising that actions and their consequences are the primary focus of reality for pragmatists. Thus, the essence of a pragmatist ontology is that reality is understood in terms of practical effects and actionable possibilities, such that researchers look at what works as the indicator of what is real or important (Schoonenboom, 2019).

Epistemology involves assumptions about what constitutes valid knowledge and how it can be acquired (Saunders et al., 2015). Pragmatist epistemology rejects the pursuit of objective Truth as an end in itself and instead views knowledge as a tool for solving problems. From this perspective, knowledge is valued for its capacity to inform effective action and future possibilities rather than for representing an objective reality (Goldkuhl, 2012). Pragmatists do not see knowledge as a mere mirror of reality; instead, knowledge is constructed and judged by how well it enables us to

navigate and change our world (Goldkuhl, 2012; Saunders et al., 2015). Under this paradigm, researchers are free to use any methodological techniques, qualitative, quantitative or mixed method that provide insight into the research problem, because usefulness and explanatory power take precedence over allegiance to a particular theory of knowledge (Johnson & Onwuegbuzie, 2004).

Axiology concerns the role of values and ethics in research. Pragmatism openly acknowledges that research is value-driven: inquiries begin with practical problems that the researcher deems important, and the choice of research focus and methods is influenced by the researcher's values and the anticipated utility of the findings (Wilson, 2014). Rather than striving to eliminate values, pragmatist researchers make their values explicit and consider the usefulness of knowledge as a key criterion. As Turyahikayo (2021) observed, pragmatists concentrate on "the usefulness of actions and people's intentions" (p. 214), which indicates a tendency to prioritise practical outcomes and personal or societal improvement. Understanding is valued in pragmatism not for its own sake, but as a means to enable change or solve problems (Goldkuhl, 2012; Saunders et al., 2015). Thus, in a pragmatic paradigm, the merit of research outcomes is often judged by their practical implications and the positive consequences they can bring about, linking closely to ethical considerations about what works for the benefit of stakeholders.

Much of the prior research on CSR has employed a positivist or post-positivist philosophy to examine the effect and significance of CSR practices within particular contexts (W.-M. Hur et al., 2016; Mackenzie & Peters, 2014; Nazir & Islam, 2020; Nazir et al., 2021; S.-Y. Park & Levy, 2014).

From a dialectic stance, the mixed-methods inquiry is viewed as a dialogue between paradigms (Schoonenboom, 2019). For a mixed-methods researcher to bring two separate research strands with different views and methodologies into dialogue, they must be able to adopt these views and alternatives. Such a conception, however, gives rise to many problems. First, switching between two distinct methodologies is not what researchers typically experience when conducting mixed methods research. Indeed, rather than describing themselves as researchers alternating between different ontologies and epistemologies, the mixed methods researchers interviewed by Schoonenboom (2019) indicate pragmatists simply set aside epistemological and ontological issues. Thus, mixed methods research practice has not yet provided evidence for this switch between different ontologies and epistemologies. Instead of focusing on research methods, pragmatists emphasise practical solutions and outcomes by using the good fit approaches available to answer the research questions. Accordingly, for mixed-method researchers, pragmatism focuses on practical applied research and offers diverse worldviews, different methods, and multiple forms of data collection and analysis (Creswell & Creswell, 2018).

There have been several typologies for identifying and classifying mixed methods strategies in this proposed mixed-method study, like convergent mixed-methods design, explanatory sequential mixed-methods design, and exploratory sequential mixed-methods design (Creswell & Plano Clark, 2017). If we reverse the explanatory sequential approach and start with a qualitative phase first, followed by a quantitative phase, conceptually, the research is exploratory in nature, while theoretical construction is still an objective.

Accordingly, this research adopted the pragmatic research paradigm (as shown in Table 1), which guides the integration of these beliefs and assumptions into the study's design. There have been several typologies for identifying and classifying mixed methods strategies in management research, including convergent parallel

designs, explanatory sequential designs, and exploratory sequential designs (Creswell & Plano Clark, 2017). The design of the current study most closely resembles an exploratory sequential mixed-methods design, essentially a reversed form of the explanatory sequential approach, in which a qualitative phase is conducted first, followed by a quantitative phase. By beginning with qualitative inquiry and then building on those results with quantitative analysis, the research is exploratory in nature while still ultimately aiming to develop and test theoretical insights.

In practice, the study was carried out in two distinct phases. The first phase was a qualitative study comprising in-depth interviews, drawing on phenomenological and narrative approaches to capture rich, contextual insights. The findings from this qualitative phase were then used to inform the second phase. In the second phase, a quantitative study was implemented. A survey instrument was developed based on the qualitative results and distributed to collect data from employees in luxury hotels in China. By using this sequential mixed-methods design, the research leverages the strengths of both qualitative and quantitative methodologies within the pragmatic paradigm. The qualitative phase allowed for exploration of CSR perceptions and themes in the participants' own words, which ensured that the subsequent quantitative instrument was grounded in real-world insights. The quantitative phase then provided measurable evidence regarding the patterns and relationships suggested by the qualitative findings, enabling a more comprehensive understanding of the research questions. This integrated approach exemplifies the pragmatist commitment to using whatever methods are most effective for investigating the problem and to producing actionable knowledge that can inform both theory and practice.

Overall, this research contributes new knowledge by integrating Western CSR theories with Chinese cultural perspectives, offering empirical evidence of generational differences in CSR perceptions, and proposing practical strategies tailored to China's luxury hotel context.

## **Chapter 2 The Luxury Hotel Industry in China**

### **2.1 Introduction**

Chapter one has outlined this research proposal. The background to this study was introduced. Justification and significance of the research were presented. The research questions and major research focus were identified. Building on the foundation established in Chapter One, this chapter delves into the contextual landscape of the luxury hotel industry in China. It aims to elucidate the intricate relationship between China's cultural and economic dynamics and the burgeoning luxury hotel sector, providing a backdrop against which the study's focus on CSR practices can be comprehensively understood.

This chapter also serves as an extensive exploration into the multifaceted dimensions of the luxury hotel industry in China, providing a comprehensive context for the subsequent examination of CSR practices. Building on the groundwork laid in Chapter One, this section offers a detailed analysis of the socio-economic and cultural landscapes that shape and influence the luxury hotel sector in China. It is essential to understand these dynamics to grasp the nuanced ways in which CSR is perceived, implemented, and evolves across different generations and cultural backgrounds within this industry.

Since the reform and opening-up, China's economy has developed continuously and rapidly, creating the China model, which is reflected in the industrial structure. This unprecedented economic growth of China, post the reform and opening-up era, has been a narrative of rapid development and transformation. The China miracle, as it is often termed (Dongmin Kong et al., 2021), has been sculpted by a confluence of factors including state-driven directives, policy scaffolding, capital influx, and the

infusion of technical expertise. Amidst this economic renaissance, the luxury hotel industry has emerged as a potent symbol of China's global economic prowess and cultural metamorphosis. However, this accelerated growth trajectory has brought with it a host of CSR-related challenges. The issues, as identified by J. Zhao (2014), span environmental concerns, employee wellbeing, resource management, and stakeholder dynamics. These challenges are particularly pronounced in the luxury hotel sector, where the balance between opulence, sustainability, and ethical practices is critical (Chan et al., 2016b).

At present, China is in a new era, and actively adjusting and optimizing its industrial structure has become the top priority of China's economic and social development as it tackles the issues of a slowdown in economic growth and the emergent problems of an aging population. Accordingly, vigorously regulating, adjusting and leading the upgrading of industrial structure and actively promoting the development of a modern service industry, with a specific emphasis on knowledge-intensive services has resulted. This strategic pivot has catapulted the luxury hotel industry to a position of prominence in China's economic landscape. This sector, now a magnet for international and local luxury hotel brands, has long been a key player in China's global economic narrative since 1979. (B. Wu & Yang, 2018). Among various influencing factors, the impact of a novel coronavirus COVID-19 pandemic further accentuated this trend, as smaller hotels were propelled towards upgrading their services and aligning with higher-tier chains, a movement detailed by Hao et al. (2020).

The discourse on CSR within the hotel industry has evolved, with recent studies like those by Y. H. Kim et al. (2019) highlighting the sector's increasing recognition of CSR as an integral component of business strategy. The luxury hotel sector's approach to CSR in China is particularly significant, given the country's cultural emphasis on

tourism-related goals such as environmental conservation and employee engagement in CSR initiatives (Shen & Benson, 2016; Vlachos et al., 2017). This chapter will delve into these dimensions, setting the stage for a deeper investigation into the perceptions, cultural nuances, and generational differences in CSR practices within China's luxury hotel industry.

## **2.2 Brief background and culture of China**

China's socio-cultural background has a profound influence on CSR practices. This section outlines key aspects of China's culture and recent history relevant to CSR. China's national culture is characterised by high power distance, meaning employees accept hierarchical authority and significant inequality in power (Hofstede, 1984). China's reform and opening up initiated an unprecedented and sustained economic transformation beginning in the late 1970s, marking a decisive break from previous economic policies. In 1978, confronted with severe economic instability resulting from the Cultural Revolution, China's central government recognised an urgent need to liberate the economy from traditional socialist constraints. Consequently, from 18 to 22 December 1978, the Third Plenary Session of the 11th Central Committee of the Communist Party of China (CPC) convened, formally advocating an ideological shift toward pragmatism, encapsulated in the policy of *emancipating the mind and seeking truth from facts* (Shih et al., 2022; Y. Zhang, 2021). Crucially, this pivotal meeting realigned national priorities, shifting the governmental focus from political campaigns to sustained economic growth, thereby laying the foundational theoretical framework for subsequent reform policies.

The reform and opening-up policy systematically introduced market mechanisms and private enterprise into what had previously been a state-controlled economy (Y. Zhang, 2021). Before these reforms, the private sector in China was virtually absent;

however, contemporary statistics reveal that private businesses now contribute approximately 70% to China's gross domestic product (GDP) (D. Li et al., 2023). China's economic rise, therefore, has depended significantly upon incremental and occasionally non-linear transitions towards marketisation. This profound socio-economic transformation is widely considered one of the most critical developments in contemporary China, driven principally by a shift toward a market-oriented economy that fundamentally altered incentives, resource allocation, price mechanisms, labour mobility, and competitive dynamics (Brandt & Rawski, 2008; Chow, 2015).

Essential to the marketisation process were clearer definitions of property rights and a systematic reduction in state intervention regarding resource allocation. Moreover, comprehensive reforms of the price system were implemented, transitioning towards price determination predominantly through market forces rather than governmental control (Naughton, 2007). Collectively, these factors have not only facilitated but also accelerated China's market transition, contributing substantially to its sustained economic growth and broader socio-cultural shifts over the last four decades.

Hofstede and Hofstede (2005) claim that “culture is always a collective phenomenon because it is at least partly shared with people who live or lived within the same social environment, where is where it was learned” (p.4). In order to comprehend the CSR dynamics in this sector, it is critical to delve into the cultural fabric of China. Chinese culture, with its rich history and deep philosophical roots, places a strong emphasis on collective welfare, harmony, and respect for authority. These values, stemming from Confucian, Buddhist, and Taoist teachings, permeate various aspects of Chinese society (Hwang & Chang, 2009; R. Su et al., 2022), including business ethics and practices. In this context, the concept of CSR in China might be viewed through a

different lens compared to western paradigms, prioritising social harmony and collective well-being.

The traditional Confucian culture of China emphasises hierarchical interpersonal relationships and promotes personal etiquette as the social system. In addition, social relationships in Chinese society are usually more hierarchical yet comprise mutual obligations. Chan et al. (2016b) argue that the complexity of Chinese culture and unique living conditions always bring challenges to cross-cultural adaptation.

When COVID-19 had spread rapidly and became a global public health crisis in December 2019, Tong et al. (2021) proposed the notion that developing countries rarely escaped the Western culture model, which made it hard to understand the Chinese-style lockdown response and the dynamic zero-clearance policy during the COVID-19 pandemic. X. Li et al. (2016) indicate that political relations have always existed in Chinese history, and researchers who study the traditional cultures of specific ethnic groups emphasize the regional and historical differences of guanxi culture in Chinese Confucian culture: the management of society or part of society through interpersonal relations that respect hierarchy and order, which originated in Confucian culture and China's history.

Furthermore, the Chinese business ethos, influenced by the concept of Guanxi (Gu et al., 2013; Z. Li et al., 2018; Zhan et al., 2018) or relational networks, plays a critical role in shaping business practices, including CSR (Gu et al., 2013). This cultural emphasis on mutual obligations and relationships suggests that CSR practice in China might be more relationship-driven, focusing on building trust and goodwill with stakeholders, including employees.

Additionally, China's rapid modernisation and economic development have led to a generational shift in perspectives and values. While older generations may adhere more closely to hierarchical structures and traditional values, younger generations that are influenced by digital and connectivity global trends might adopt more individualistic and progressive approaches to CSR practice. This generational divide may lead to varying perceptions and implementations of CSR in the luxury hotel industry, a factor that this research will explore in depth.

As China grows more vigorous than ever, it increasingly affirms the values of its ancient civilisation and seeks wisdom from history to create a new model of modernisation based on contemporary national culture. The Chinese culture pursues harmony between nature and humans, which stresses coherence in current life and pays less attention to logicity (Chan et al., 2016a). The ways of expression are more indirect as most messages are embedded in the context, including codes in non-verbal behaviour, social status, and the solidarity of the relationship between the speaker and listener. From a classical Chinese philosophical perspective, the cultural concept of *guanxi* concerns social networks in which individuals perform specific roles and achieve this through humanity (Gu et al., 2013). Consequently, people may pay more attention to social trust and friendship and maintain relatively long relationships (*guanxi*).

### **2.3 The Role of Luxury Hotels in the Chinese Economy**

The narrative of China's development, especially the economic reforms and opening-up policy, is a tale of extraordinary growth and transformation. This economic miracle has been shaped by a complex blend of cultural factors, market dynamics, and government policy. The luxury hotel industry, a vibrant segment of this narrative,

reflects the broader economic trends and cultural shifts, making it an ideal context for exploring CSR practices (J. Hu et al., 2023).

China's luxury hotels have flourished alongside its economic development (B. Wu & Yang, 2018). The luxury hotel's contribution to this flourish has become increasingly significant in recent years. China is now the world's largest destination for foreign direct investment, has become an important market, and has particular strategic importance to the global economy. Luxury hotels play an essential role by providing supporting facilities and services to boost local economic vitality and social and political benefits (Chan et al., 2016b).

Since 2000, the number of luxury hotels in China has continued to grow based on the data released by the Ministry of Culture and Tourism of the People's Republic of China (<http://zwgk.mct.gov.cn>), and new developments have expanded from first-tier cities to third-tier and fourth-tier cities. Many local governments began to promote local tourism to enhance their city image and launched a series of policies to attract investors to the hotel business (Chan et al., 2016a). As luxury hotels can significantly enhance the overall image of a city and attract a large amount of cash flow, B. Wu and Yang (2018) point out that many local governments consider luxury hotels as an integral part of their development plans.

## **2.4 CSR Practices in Hotels**

Over the past few decades, the ongoing debate regarding the proper relationship between society and business has primarily revolved around the concept of CSR (Abaeian et al., 2014). CSR is not new or recent (Friedman, 1970); rather, it has a long and varied history in China. China's economic transformation and integration, and even more particularly with its membership of the World Trade Organisation

since 2001, has increasingly promoted the pressure to facilitate CSR integral to hotel management in China (Zhao, 2014; Pan et al., 2020). Given the rapid growth of the Chinese tourism economy, there is an emerging consensus among leading companies and newly established firms. The merits of CSR have been endorsed by many tourism businesses in China, including the hotel industry, hospitality industry, cruise industry, and the golf industry (Ma et al., 2018; Luo et al., 2016; Ryan & Gu, 2007).

Scholars have studied firms' social concerns for many decades (Aguinis & Glavas, 2012). However, it is only recently that interest in CSR has become more widespread in various industries, and developed countries are increasingly adopting CSR. For instance, Dahlsrud (2008) identified 37 different definitions of CSR by 27 researchers during 1980–2003. The rationale for CSR initiatives is not included in Dahlsrud's study, but is solely economic. The concept of CSR has grown with the realisation that hospitality enterprises have a social responsibility for the betterment of society besides making profits (de Grosbois, 2016). Accordingly, the merits of CSR have been endorsed by many luxury hotels, including the international hotel chains (Ma et al., 2018).

The concepts of CSR and related management practices have been in the academic literature of western hotel management for several decades, and although controversial, best practices have always included concern for employees and the local environment (Vlachos et al., 2017). However, the CSR research in the hotel industry has lagged behind the mainstream research on CSR domain: climate change, economic prosperity, and net-zero targets (Ko et al., 2019; Font & Lynes, 2018; Hoque et al., 2018).

The core of CSR in the hotel industry can be recognised as environmental sustainability practices and social responsibility in the face of global challenges, which have been synthesised in three research streams: CSR-disclosure, CSR-Practices and CSR-Impacts (S.-Y. Park & Levy, 2014; Serra-Cantalops et al., 2018). The research trends in “impacts” and “practice” have demonstrated a well-aligned scholarly interest over time. Notably, academic attention to the impacts of CSR practices increased significantly in recent years, reflecting evolving global concerns and industry developments. H. L. Kim et al. (2017) found that it is generally acknowledged that employees are among the critical stakeholders for CSR, which is mainly the case in the hotel industry, as a consequence of inseparability, consumption and service delivery taking place simultaneously at the hotel premises. Unlike Kim, Martínez and del Bosque (2013) argued that CSR has become crucial for hotel companies because of its influence on customer loyalty. Such loyalty is affected indirectly by CSR through its influence on trust, customer identification with the company and satisfaction. A broader perspective has been adopted by C. Wang et al. (2020), who argue that international hotels need to adjust to the indigenous culture and take responsibility to facilitate the local employees’ awareness of CSR practices in achieving culture congruence. Accordingly, the hotel industry has been singled out by many scholars for promoting a wide field of CSR-based research (Gu & Ryan, 2011; A. Ko et al., 2019; Kucukusta et al., 2013; K. Zhao, 2014).

## **2.5 Benefits and Barriers in Implementing CSR**

For many reasons, CSR represents an appropriate context for such a study, as it contributes to improving business sustainability (Gu & Ryan, 2011). CSR is more broadly considered a critical component of an organisational-level business model, with an increasing number of hotels worldwide using it to gain legitimacy and competitive advantage and achieve long-term success (Serra-Cantalops et al., 2018). Besides, hotels are essential meeting points for communication from different

cultures, business traditions, and expectations. Chinese society is on a large scale, and the routes of gathering and sharing interests are considerably complex. Cultural diversity is widespread, while values are diverse. Thus, hotel staff are the focal spot for these interactions (Gu & Ryan, 2011).

Hotel senior managers, line staff and local communities are not homogeneous groups. However, little attention has been devoted to identifying potential different reactions to CSR among their members, presupposing that these groups' expectations, views, and attitudes were homogeneous. Demands for and reactions to hotel CSR initiatives could be different and show significant heterogeneity among these stakeholders' members. Therefore, segmentation studies within these groups could shed new light on the underlying mechanisms linking CSR to consumers, employees, and local community-related outcomes (Bibi et al., 2021).

## **Chapter 3 Literature review, conceptual framework and development of research hypotheses**

### **3.1 Introduction**

This chapter assesses the concepts, theories and principles behind this study's research questions. It begins with a broad discussion of CSR practices in the hotel industry and the various insights from the CSR literature. The review then focuses on intergenerational and job-position differences in staff perceptions of CSR practices. The importance of Hofstede's national culture theory and self-determination theory in developing the research framework has been discussed. The purpose of this chapter is to review the literature underpinning CSR, as CSR presents a complex structure, making it challenging to define a solid foundation describing its emergence and subsequent development from a historical context to the present day. Thus, this chapter presents CSR and its determinants and associated challenges to practising CSR in different perceptions from various groups of employees in China's luxury hotels.

The literature review commenced with a keyword search across various databases. For instance, Emerald Insight was queried using the search terms "CSR, hotel, employer, China," while Taylor and Francis Online employed keywords such as "CSR, culture, generation, hotels, China." Additionally, a Google Scholar search was conducted using a combination of keywords, including "corporate social responsibility" and hotels. Consequently, an EndNote library was established, comprising 851 journal articles, book chapters, and PhD theses relevant to the CSR-hotel research domain, encompassing both empirical and conceptual studies.

A matrix coding query was employed to identify underrepresented themes in the existing literature. For example, from the CSR-practices perspective, numerous

studies have explored theoretical perspectives related to marketing from the customer's viewpoint (Agyei et al., 2021; W. M. Hur et al., 2018; Oware & Iddrisu, 2021; K. Zhao, 2014) and company business performance from the firm's perspective (Gillan et al., 2021; J. He et al., 2019; Oware & Iddrisu, 2021; F. Zhao et al., 2021). However, the staff's perceptions of CSR, particularly from different cultural and cross-generational perspectives, remain insufficiently examined (Bouichou et al., 2022; Dang & Do, 2024).

### **3.2 CSR explained**

Santini et al. (2021) conclude that “corporate social responsibility (CSR) reflects the initiatives that a company performs to positively influence society and contribute to its welfare. The main aim of CSR activities is to maximise the company's positive influences and to minimise its negative influences on society” (p. 50). Likewise, a variety of CSR studies have focused on the general impact of CSR practices, internally such as corporate sustainability and accountability (Emeseh & Songi, 2014); and macro topics externally, such as environmental, economic, and social causes (Mackenzie & Peters, 2014); accordingly, firm performance (Gillan et al., 2021; Oware & Iddrisu, 2021; Ying et al., 2021). Carroll (1979) proposed a model of CSR which includes economic, legal, moral and discretionary, and replaces discretionary with the category of philanthropic responsibilities (Carroll, 1991). Unlike Carroll, Kitzmueller and Shimshack (2012) define CSR by developing a CSR taxonomy that connects disparate approaches to the subject. They argue that CSR refers to the commitment of businesses to behave ethically and contribute to sustainable development goals by working with all relevant stakeholders to improve their lives in ways that are good for business, the sustainable development agenda, and society at large. In the context of such an inexorable rise to prominence of CSR, this heterogeneity in CSR definitions has continued unabated. While Carroll's definition is arguably the most commonly cited one, it remains contested. For instance, T. M. Jones (1980) extends this discussion, seeking to redefine and revisit the construct. As Malik (2015) states, “researchers find it quite challenging to define

the specific construct of CSR” (p.423). Subsequently, concerns with corporate social performance, stakeholder relations, corporate citizenship, links with financial performance, and new applications of business ethics have extended CSR theory and practice (Rayman-Bacchus & Walsh, 2021). Likewise, Aguinis (2011) has called for the need to improve our understanding of the underlying mechanisms of CSR; however, fields of study focusing on macro-level issues have developed without giving a prominent role to their microfoundations that are based on individual action and interactions (Aguinis & Glavas, 2012). Recent comprehensive reviews of CSR in hospitality (e.g., Arici et al., 2025; Wong et al., 2022) have synthesised past findings, revealing overall patterns and gaps that this study builds upon. Similarly, meta-analyses (Guzzo et al., 2020; Wen et al., 2025) confirm key relationships. For instance, CSR’s positive impact on employee outcomes that underpin this study’s hypotheses. By incorporating these insights, this study is grounded in the aggregated knowledge of the field while targeting the identified gaps, such as the need for within-country cultural analysis.

Regarding the theoretical model shown in Figure 4, this research discussed each construct derived from the literature to the CSR proposed by Santini et al. (2021) and identified the hypotheses to test the relationship for generating managerial insights in the literature. T. M. Jones (1980) reminds us: “Before any concept can be evaluated, it must be defined” (p.59). Given the different conceptualisations in CSR (Aguinis & Glavas, 2012; Carroll, 1991; T. M. Jones, 1980), to avoid confusion, this research use the definition of CSR as offered by (Aguinis, 2011) and adopted by other scholars (Jamali & Karam, 2018a; Lee et al., 2013): “context-specific organisational actions and policies that take into account stakeholders’ expectations and the triple bottom line of economic, social, and environmental performance” (p. 855). In terms of CSR definition refers to policies and actions influenced by institutions, organisations, and individuals (Aguinis & Glavas, 2012), this research will reveal new empirical

generalisations about the relationship between CSR and the relevant constructs, which were incorporated into the theoretical model as they presented a minimum of three relationships with CSR, as recommended by Hunter and Schmidt (2004).

### **3.3 Employee perception of CSR**

Management scholars and practitioners have begun to recognise that engagement in CSR can be an essential source of competitive advantage for organisations, rather than just a financial burden, as one major construct of CSR is CSR policies and practices directed at employees. (Shen & Benson, 2016). Koch et al. (2019) analysed employees' perceived benefits from participating in CSR practices. The findings highlighted that "employees perceived all three clusters of benefits concerning no/low, passive, active and enthusiastic levels of participation. The data offered insights into the relationship between perceived benefits and varying levels of participation, with a balanced and differentiated perception of benefits seeming to relate to higher levels of participation" (p. 303). Likewise, employees might also perceive CSR practical participation within job-positional and intergenerational differentiation that was investigated in this research. As a major source of stimulation, managers and leaders strongly influence choices made by teams and individuals within organisations (Abaeian et al., 2014). Even though CSR has become a key focus of hospitality research, it is apparent that the extent to which hotel management perceives their role in CSR and their influence over employees' involvement in CSR activities still remains relatively under-researched (Mackenzie & Peters, 2014). In general, individuals make decisions influenced by many factors, such as motives, the current state of knowledge, and their cultural values and emotional states (Grisere & Seppala, 2010).

#### ***3.3.1 Line staff's perception of CSR***

As CSR has largely become a global social norm, employees are more likely to judge their companies by the CSR initiatives, and senior hotel managers have the potential to facilitate this process along with their other essential functions in Chinese tourism

and hospitality firms (Shen & Benson, 2016). S.-Y. Park and Levy (2014) point out that CSR encompasses various environmental initiatives concerning community, consumers, and employees, as frontline employees are practitioners and ambassadors of organisational values, beliefs, and norms; their attitudes and behaviour toward the hotel influence job performance and the firm's performance and their well-being as community members where the hotel operates. Notably, a luxury hotel's relationship with its line staff can directly influence client reactions to its brand and profitability (Kapferer & Michaut-Denizeau, 2020).

According to social identity theory, individuals tend to define themselves by identifying with the social entities they belong to (Tajfel & Turner, 1979). Individuals feel a sense of connection and belonging and establish a positive personal identity by developing a social identity as members of an organisation (W. M. Hur et al., 2018). Farooq et al. (2014) have urged that whilst social identity theory offers a valuable framing to understand different dimensions of CSR, research grounded in multiple frameworks is needed to “enable better management of CSR initiatives” in the organisation (p. 564). It follows that employees would be more committed to an organisation if the CSR initiatives are directly related to their social community, which is also in line with the self-determination theory (Deci et al., 2017; Gagné & Deci, 2005), that people tend to show more commitment to activities that in line with their self-interest (Wong & Gao, 2014). This situation is salient in China because the culture strongly emphasises social harmony, collectivism and conflict avoidance (Darigan & Post, 2009).

Wong and Gao (2014) suggest that “hotels should engage and consult frontline employees as an overall CSR strategy is developed and potential activities are reviewed, chosen and implemented” (p. 342). Accordingly, the way line staff perceive

the hotel's CSR activities can influence the relationship quality between employees and the hotel. Meanwhile, employees realise firms' CSR practices by carrying them out in daily operations and are influenced by workplace strategies and policies involving the community and the environment where line staff reside. Lee et al. (2013) analysed how the perceived CSR practices and cultural fit affect employee performance and attachment through the mediating variables of their perceptions of CSR practices. Its empirical findings show that perceived corporate culture fit and CSR capability significantly affect employees' CSR perception and, consequently, employee performance and attachment. Despite employees' perceptions of CSR practices influencing their productivity and attitudes, perceived CSR activities have been examined in a Western culture context, whilst S.-Y. Park and Levy (2014) are more concerned with employees' perceived benefits from engaging in CSR practices within the hotel industry of the US. Similarly, Ahmad et al. (2020) present advanced knowledge on the implications of CSR perceptions on employee levels of organisational citizenship behaviour (OCB) and commitment in the context of academia. Overall, there seems to be little evidence to systematically investigate the differences in CSR practices perceived by senior executives, assistant managers/supervisors, and line staff in luxury hotels in China.

### ***3.3.2 Senior hotel manager's perception of CSR***

Concerning the management of CSR practices, Gu and Ryan investigated the ability of hotel managers to identify and apply appropriate green practices under the CSR umbrella (Gu et al., 2009). As the rapid growth of China's hotel industry may threaten local carrying capacity, hoteliers' green philosophy has become critical in Chinese society. The results of this study can improve the knowledge and ability of hotel managers in green management. Additionally, Tsai et al. (2010) identified an integrated approach using complex programs of structural relationships to help managers of international hotels select the CSR programs which are less expensive

and more suitable for the fulfilment of the double objective firm–society, that is, both creating competitive advantages for the hotel and beneficial influences on the local society. Furthermore, Lee et al. (2013) argued that managers should clearly understand other stakeholders’ interests, which are essential to corporate success, and they need to convey a clear vision to employees when planning strategic CSR practices (Lim & Ok, 2021). Likewise, Bibi et al. (2021) highlighted that “managers, supervisors, and leaders believe that making employees happier and healthier encourages them to enhance productivity and individual performance” (p. 4).

Y. H. Kim et al. (2019) analysed the significance of articles relating to hotel CSR and sustainability using a balanced scorecard (BSC), an appropriate evaluation model often applied by corporate decision-makers or senior executive levels. They advanced four main perspectives evaluated in the BSC model: internal processes perspective, financial perspective, customer perspective, and learning and growth perspective. The last one is defined as a learning and growth perspective, which looks at the company’s learning and development functions, for example, employee development programs and brand training resources. Generally, they found that financial and customer perspectives are referred to as the company's main operational goals, while learning and growth perspectives are referred to as the organisation’s needs to achieve strategic goals.

Additionally, some studies were found with limited applications among the senior manager’s perceptions. In (Bolaños & Brio, 2020), only the relationship of perception of employees’ involvement in CSR and manager’s perception of business confidence was investigated. Because business confidence is viewed as an important indicator of profitability. Likewise, Panagiotopoulos (2021) only provided a new universal form of CSR born under the critical circumstances of the pandemic and the ensuing

economic recession, such as remote work and workplaces disinfection. Because the enhanced CSR activity sends a clear message that CSR could provide certainty and even get more substantial to support their employees and the local communities during crises.

Lastly, H. L. Kim et al. (2017) offered one of the first attempts to bring management constructs such as work-life quality, affective commitment, job performance and analysis of their links to CSR. They explored the interrelation of these constructs in the context of hotel employees, who are distributed equally in positional levels. By introducing interwoven management structures into their analysis, CSR was better predicted in job-positional differentiation. Together, these studies provide important insights into a managerial perspective to assist senior hotel managers' understanding and decision-making on CSR.

### **3.4 Impact of culture and generational differences on CSR**

#### ***3.4.1 Culture congruence and National culture***

As CSR becomes an international agenda, business and management scholars identify cultural differences in managerial perceptions and practices between Western and non-Western countries (Boateng et al., 2021; Chan et al., 2016a). Likewise, considering the existence of cultural differences in the CSR context, understanding cultural effects on CSR localises CSR strategies between developed and developing countries (S. Lee et al., 2021). Weerts et al. (2018) argued that successful corporate change largely depends on the values, norms and ideology of an organisation's culture. Additionally, the company's corporate culture requires ethical leadership to guide and direct others towards achieving the desired corporate change. Although perceived CSR is an essential predictor of employees' commitment to organisations (Ahmad et al., 2020), C. Wang et al. (2020) indicate that CSR initiatives by

multinational firms can be partially accepted and performed by native Chinese employees. Compared to Western culture, people born in China generally receive an education based on Confucianism, which may provide a different view of the organisational culture (Wong & Gao, 2014). For instance, the cultural concept of *guanxi*, expression of the *ren* (humanity) philosophy, can be recognised as a significant element in China's business culture and likely affects CSR practices (Gu et al., 2013).

However, cultivating culture is encountered as a main hurdle (Darvishmotevali & Altinay, 2022). In recognition of the transcultural essence of CSR practices of luxury hotels in China, cultural elements perform a key role in the process of how local staff perceive CSR activities (Chan et al., 2016a, 2016b). CSR takes shape with social and cultural elements, which reflect the nature of the organisation's relationship with culture (Wang et al., 2020). This view aligns with the cultural congruence theory (Huang & Rundle-Thiele, 2014), which emphasises the distance between a firm's cultural competence and the cultural needs of its employees. Each conceptualises corporate culture differently, resulting in various ideas of how changing a corporate culture is established (Rayman-Bacchus & Walsh, 2021). Hence, Costa et al. (2021) argue that CSR practices are considered cultural partnerships and contribute to achieving sustainable development.

In terms of the social exchange theory, individuals who are affectively committed to an organisation tend to feel obligated and may have greater intentions to reciprocate (Hur et al., 2018). Thus, the benefit of CSR initiatives might strengthen an individual's social identity from both internal and external perspectives. In a hotel context, employees perceive inner self-esteem of connection and belonging (Abaeian et al., 2014). In return, CSR activities may establish a positive personal identity through developing an external social identity as accountability. This accountable image appeals to China's ingrained traditions and cultural value: self-cultivation (Wu

& Devine, 2018). This substantial power starts from regulating the self, the family, the nation and finally benefiting from a harmonious society. This belief lays the foundation of China's long-cherished harmonious meritocracy, while a Confucian harmonious society is realised through people identifying with their designated roles and relationships (Chan, 2008).

In terms of the cultural congruence theory, some cultural factors could be taken into account, such as culture values (Martin, 1992), culture distance (Fang, 2012), or cross-cultural competence (Wong & Gao, 2014), which are to some extent overlapped with the Hofstede's national culture dimensions (Hofstede, 2001). As noted by Beugelsdijk and Welzel (2018), "Hofstede's dimensional concept of culture, to begin with, dominates in cross-cultural psychology and international management" (p. 1469). Hofstede's research resulted in the publication in 1980 of a book titled *Culture's Consequences*. He initially provided country scores for four dimensions of national culture: power distance, uncertainty avoidance, individualism versus collectivism, and masculinity versus femininity (Hofstede & Hofstede, 2005). Country scores for the fifth and sixth dimensions, long-term (vs short-term) orientation (LTO) and indulgence versus restraint (IVR), have been added later (Beugelsdijk & Welzel, 2018). Hofstede was the first to quantify cultural orientations held by people in more than 60 countries. While referring to national culture as software of the mind, Hofstede quantified four national culture dimensions based on a survey among IBM employees. He later added two more dimensions using the World Values Surveys (Hofstede & Hofstede, 2005; Ranka, 2011).

As mentioned in section 2.2, China's national culture is marked by a high Power Distance. In such a context, hotel staff tend to defer to management and view CSR initiatives as top-down directives rather than something they can shape. Indeed, studies show that in high power-distance societies managers often act autocratically and employees focus on meeting superiors' expectations instead of broader societal

ones. By contrast, China is strongly collectivist (low individualism), emphasising group harmony and loyalty (L. Wang & Juslin, 2009b). Employees in collectivist cultures perceive CSR largely in terms of its benefits to the community or organisation (Silva et al., 2023). For example, firms in collectivist societies tend to care more about social expectations, and CSR engagement generally rises as collectivist values become stronger (Zhao et al., 2019).

China's culture is also moderately masculine, valuing achievement and material success (Singh, 2024). In masculine societies, individuals focus on personal accomplishment and competition, which can make employees judge CSR more by its impact on organisational performance or prestige than by altruistic motives. In contrast, more feminine cultures (lower on masculinity) emphasise caring and quality of life. Recent research finds that countries with a feminine orientation tend to reward firms that invest in socially responsible strategies that enhance quality of life (Dathe, 2022), whereas the positive link between CSR perception and employee pride weakens as masculinity increases (Arici et al., 2025). Finally, China has low Uncertainty Avoidance, indicating comfort with ambiguity (Hofstede & Hofstede, 2005). In high-uncertainty-avoidance cultures, by contrast, stakeholders typically prefer clearly structured CSR policies and guidelines (Maneethai et al., 2024). Likewise, China's Long-Term Orientation is very high, reflecting a focus on future rewards, perseverance, and thrift (Marfu et al., 2025). Employees with a long-term outlook are likely to see CSR as a long-range investment that promotes the firm's sustainable success and societal stability. They understand that responsible business practices can enhance reputation and loyalty over time (Loi, 2025).

Conversely, on the Indulgence and Restraint dimension, China ranks as a restrained society (C. Ryan & Huimin, 2008). In restrained cultures, gratification of desires is suppressed and strict social norms regulate behavior. Such societies lean toward thrift, savings, and practical necessities (Hofstede, 2001). Accordingly, Chinese hotel

employees and management might view CSR more as a collective duty or moral obligation imposed by the organisation and society, rather than as an optional source of personal gratification. CSR is thus framed within the norms of self-discipline and responsibility that characterise China's cultural restraint (Shih et al., 2023).

Hofstede and Hofstede (2005) found common issues in terms of national cultures across countries. First, social inequality, including the relationship with local authorities, is considered as perceived social concern that has positive and significant relationships with organisations' return on assets (Santini et al., 2021). Second, the relationship between the individual and society and the concept of masculinity and femininity, which can be explained by the self-determination theory (SDT). Deci et al. (2017) indicated that "SDT is a macro theory of human motivation that evolved from research on intrinsic and extrinsic motivations and expanded to include research on work organisations and other domains of life" (p. 19). Third, ways of dealing with uncertainty and ambiguity were related to controlling aggression and expressing emotions. In addition, some dimensions in societies go against a general trend found across most other societies, while the dimension of power distance shows differences within nations, such as differentiated by social class, education level, and occupation (Hofstede, 2001). However, rare studies consider the impact of overseas living experiences in the cultural discussion.

To sum up, this research adapts Hofstede's national culture dimensions to further capture the cultural elements in examining the impact of culture on CSR practices in luxury hotels of China. Based on Hofstede's national culture theory, CSR practices may comprise the essential elements for legitimating underlying governance to achieve harmony without uniformity. Confucian social relationships in practice were, in essence, paternalistic under a centralised feudal system and practical ethics without a religious content but a set of pragmatic rules for daily life derived from Chinese

history. Nowadays, this relationship is exploited to achieve conformity and control in the cultural perception of CSR (Dongmin Kong et al., 2021).

Lastly, suggestions will be taken from senior hotel executives in China to help develop an advanced understanding of which cultural dimensions are responsible for these effects. Interviews with experts in hospitality management could refine the dimensions by assimilating and communicating cultural knowledge (Mohsin et al., 2015). This review addresses the gap in how the hotels' job-positional differentiation affects the perceptions of CSR initiatives and the impact of culture and generational differences on CSR practices.

#### ***3.4.2 CSR from the lenses of generation***

Chen et al. (2021b) indicate that “the concept of generation, denoting the biological reality of being, the historical reality of living, and the epistemological problem of knowing, has been a powerful analytical perspective for understanding facets of social-cultural life” (p. 2). Goh and Lee (2018) have highlighted the relevance of empirical studies of past generations (Baby-boomers, Generation X and Generation Y/Millennials), which become one of the most distinctive identities on generational studies and the relevant studies are through years of birth accompanied with a range of demographic characteristics to describe a particular generation. To be specific, Baby-boomers (1946–1964), Generation X (1965–1979), and Generation Y/Millennials (1980–2000) (Cennamo & Gardner, 2008).

However, Leung et al. (2021) focuses on Generation Z (Gen Z), which includes those born between 1995 and 2010, entered the hospitality industry and will become the largest group of hospitality workers. Compared to other generations, Gen Z employees exhibit unique values in the workplace (Sakdiyakorn et al., 2021). In addition, they need to derive fulfilment and pride from their work and tend to work

for companies that match their values (Goh & Lee, 2018) because values are essential in guiding behaviours and enhancing work motivation (Cennamo & Gardner, 2008).

Eyerman and Turner (1998) highlight that the concept of generational differences is widely accepted in contemporary sociology; however, there is a lack of theoretical development regarding the notion of generation and its significance for cultural sociology. They argue that “a generational cohort survives by maintaining a collective memory of its origins, its historical struggles, its primary historical and political events, and its leading characters and ideologists” (p. 97).

For instance, Kapferer and Michaut-Denizeau (2020) conducted a cross-generational and cross-country analysis, which revealed that baby boomers have passed the torch to new segments of luxury consumers, specifically Generation X and now millennials. The latter group is noted for being particularly responsive to CSR initiatives. Millennials perceive luxury and CSR as contradictory, a perspective that holds across various countries, whether in Asia or the West, and both emerging and mature economies, especially when CSR remains a priority across all economic sectors.

Furthermore, D’Arpizio and Levato (2016) identified what is perceived as most significant about CSR between respondents of three generations: respect of the environment came first (48%) without differences between generations, followed by safety of products (44%) and animal friendliness (30%).

In contrast, the study by Rank and Contreras (2021) critically examined intergenerational variations in perceptions of CSR, with a primary emphasis on Generation Y (Millennials) compared to Generation X and Baby Boomers. While Millennials appeared to place greater value on internal CSR dimensions, such as flexible working conditions, ethical workplace culture, and opportunities for personal

development, the researcher cautioned against overstating these differences. Empirical evidence revealed that generational distinctions were often marginal and occasionally contradicted by methodological limitations (Rudolph et al., 2021). Nonetheless, Younger generations tended to exhibit a stronger orientation towards extrinsic motivations, such as organisational loyalty and collective well-being (Munsch, 2021; Supanti & Butcher, 2019). These generational preferences could be understood in context: humans are products of nature, shaped by and evolving with their surrounding environment. Consequently, the interplay between socio-historical context and generational identity becomes essential in interpreting CSR-related work values.

### **3.5 Antecedents and Consequences of CSR**

#### ***3.5.1 The antecedents of CSR***

Santini et al. (2021) highlight environmental concerns, market orientation, and stakeholder pressure as significant antecedents of CSR adoption, indicating that strategic alignment with environmental sustainability, responsiveness to market demands, and sensitivity to stakeholder expectations critically underpin CSR implementation. Amongst the antecedents, eight constructs were identified by content analysis and categorised them into three dimensions regarding the research questions: hotel strategies and policies (Levy & Park, 2011; Santini et al., 2021); environmental practices (Gu & Ryan, 2011; Levy & Park, 2011); and staff involvement (Gu & Ryan, 2011; Santini et al., 2021). Three primary constructs were incorporated into the hotel strategies and policies dimension, namely, learning and development system for staff (Lim & Ok, 2021), innovativeness (Bibi et al., 2021; Santini et al., 2021; Wong & Gao, 2014) and cultural congruence (Hofstede & Hofstede, 2005; Lim & Ok, 2021; Wong & Gao, 2014).

In addition, two major constructs were observed for environmental practices, which included internal and external environmental thinking that go beyond simple

understandings of financial returns (Gu & Ryan, 2011). For instance, Levy and Park (2011) provided a survey of the US-based hotel executives, which showed that the most significant and highest performing initiatives tended to be popular environmental practices focused on energy, waste and water management. Many studies in terms of CSR practices have shown that engaging in CSR can help lead to what is known as green hotels (Gu et al., 2013; Y. H. Kim et al., 2019; J. Zhao, 2014). They argue that the major incentive for hoteliers to implement green activities is to reduce operating costs, supporting the previous empirical research surveying Swedish and Polish hoteliers (Bohdanowicz, 2006). The CSR practices and their associated benefits, as discussed in the literature, were incorporated into the framework of environmental practices. These practices include energy saving, waste management, and water conservation (internal practices), as well as environmental monitoring and participation in local green initiatives (AlSuwaidi et al., 2021). Opoku-Dakwa et al. (2018) emphasised this point by arguing that: “Without the internal stakeholder’s consensus and achievement of the work, whatever and however you raise your voice on CSR to externals, it is all a castle in the air” (p. 580).

Lastly, three constructs were linked to the executive and employee involvement, namely, ethical principles (Gu & Ryan, 2011; Jondle & Ardichvili, 2017; Lu, 2009), CSR beliefs (AlSuwaidi et al., 2021; Opoku-Dakwa et al., 2018) and liaison programme with local communities (AlSuwaidi et al., 2021; Gu & Ryan, 2011; C. Ryan et al., 2008).

Table 2 Overview of Constructs Distributed Across the Three Key Dimensions

Dimension/construct	Definition	Theoretical perspective
<i>Hotel strategies and policies</i>		

Learning and development system for staff	The learning and growth system is a strategic competency wherein employees' skills, talents, and know-how are essential to strategic implementation activities that describe the learning and development system for improvement as fundamental intangible assets that enable firms to learn and improve. (Lim & Ok, 2021). For example, recognising social and environmental performance in appraisals and providing CSR training (Shen & Benson, 2016)	<ul style="list-style-type: none"> <li>➤ Customer perspective</li> <li>➤ Internal perspective</li> <li>➤ Learning and growth perspective</li> </ul>
Innovativeness	Employee engagement in innovations requires the ability and willingness to innovate by creative actions and new processes for development (Bibi et al., 2021; Santini et al., 2021).	<ul style="list-style-type: none"> <li>➤ Employee perception of CSR</li> </ul>
Culture congruence	The relationship between the individual and the group (Hofstede & Hofstede, 2005), as employees are social actors who seek the corporate culture that best suits their interests and purpose (Wong & Gao, 2014).	<ul style="list-style-type: none"> <li>➤ Customer perception of CSR</li> <li>➤ Employee perception of CSR</li> </ul>
<i>Environmental practices</i>		
Internal: Energy saving, waste treatment and water saving etc.	Reduce energy consumption by installing energy-efficient appliances; Reduce water consumption by installing low-flow fixtures and implementing waste reduction and recycling (AlSuwaidi et al., 2021; Gu & Ryan, 2011).	<ul style="list-style-type: none"> <li>➤ Employee perception of CSR</li> <li>➤ Ethical perspective</li> <li>➤ Social and non-social stakeholder perceptions of CSR</li> </ul>
External: Environmental monitoring, participation in local green activities etc.	Many of the green practices that visitors value most highly are guest experience related rather than focusing on minimising adverse ecological impacts (Levy & Park, 2011). Likewise, cost savings in hotel operations are often considered a major motivating factor for hotel properties to implement green practices (Bohdanowicz, 2006).	<ul style="list-style-type: none"> <li>➤ Customer perception of CSR</li> <li>➤ Social and non-social stakeholder perceptions of CSR</li> </ul>
<i>Executive and employee involvement</i>		

CSR beliefs	Belief that socially responsible behaviour will result in gains, such as self-efficacy and collective efficacy (AlSuwaidi et al., 2021; Opoku-Dakwa et al., 2018; Santini et al., 2021)	<ul style="list-style-type: none"> <li>➤ Employee perception of CSR</li> <li>➤ Ethical perspective</li> </ul>
Ethical principles	Ethical principles provide sustainable CSR culture to benefit employees and local communities (Gu & Ryan, 2011; Jondle & Ardichvili, 2017).	<ul style="list-style-type: none"> <li>➤ Employee perception of CSR</li> <li>➤ Ethical perspective</li> </ul>
Liaison programme with local communities	The liaison offers opportunities for executive and employee involvement with communities to build corporate reputation and identification (Gu & Ryan, 2011; Santini et al., 2021).	<ul style="list-style-type: none"> <li>➤ Social and non-social stakeholder perceptions of CSR</li> <li>➤ Employee perception of CSR</li> </ul>

### ***3.5.2 The consequent of CSR***

In terms of the consequent constructs, Santini et al. (2021) identified 21 constructs categorised into four dimensions based on a meta-analysis. These four dimensions are employee perceptions of CSR, community perceptions of CSR, shareholder perceptions of CSR and consumer perceptions of CSR. They analysed each dimension incorporated with the formed constructs. For example, employee perceptions of CSR were formed by two constructs which were job satisfaction and turn over (Santini et al., 2021). This view is supported by Supanti and Butcher (2019) who indicate that employees are important stakeholders who engage in CSR practices that contribute to corporate performance and development, meanwhile, employee well-being and a sense of purpose. Similarly, Aguinis and Glavas (2012) found that: “one future avenue for understanding how CSR might enhance work is to build upon research such as the meaningfulness literature, which can further our understanding of how CSR can serve as an important conduit to enhance employee engagement.” (p. 957). Conceptually, Supanti and Butcher (2019) points out: “meaningful work refers to “work experienced as particularly significant and holding more positive meaning for individuals” (p. 10). Subsequently, (Nazir et al., 2021) analysed that employees’ CSR participation positively affects their sense of purpose and their experienced

meaningfulness, consequently affecting employee engagement. The results further found that a sense of purpose positively affects employees' job performance, but employees' experienced meaningfulness in their job performance was non-significant. According to Darigan and Post (2009), one example of meaningful activity towards CSR is staff training, and therefore extending CSR practices beyond volunteerism and philanthropy. Together these studies provide important insights into consequent constructs of CSR.

In addition, although meaningful work and a sense of purpose have been discussed above, the literature on the relationship between CSR, greater innovation adoption, and meaningfulness is still rare. Gu and Ryan (2011) suggest that greater adoption of innovation is one of the desired outcomes of CSR. For example, technology and knowledge transfer helps to inspire innovativeness as China develops its economy dramatically (Darigan & Post, 2009). In the same vein, Bibi et al. (2021) found that CSR activities are among the many elements influencing employees' innovative behaviour. Based on self-determination theory, which states that individuals have a tendency to grow and are motivated to fulfil the highest level of needs, such as self-actualization, autonomy, competence, relevance, and aesthetic needs, enhances the understanding and interaction between innovations, creativity and organization performance through CSR practices (Bibi et al., 2021). Hence, this research identifies meaningful work (a sense of purpose) and greater adoption of innovation as the consequent constructs of CSR. These studies highlight the need for an advanced understanding of the subtle relationships in different perceptions of CSR.

Lastly, although many are known about the employee perspective in CSR (Ahmad et al., 2020; Bibi et al., 2021; A. Ko et al., 2019) in the current research of CSR, few mention the differences in senior hotel management and line staff's perspective of CSR in cross-cultural issues, such as international entities and local staff (C. Wang et al., 2020). Likewise, a thorough theoretical/empirical explanation regarding impact of

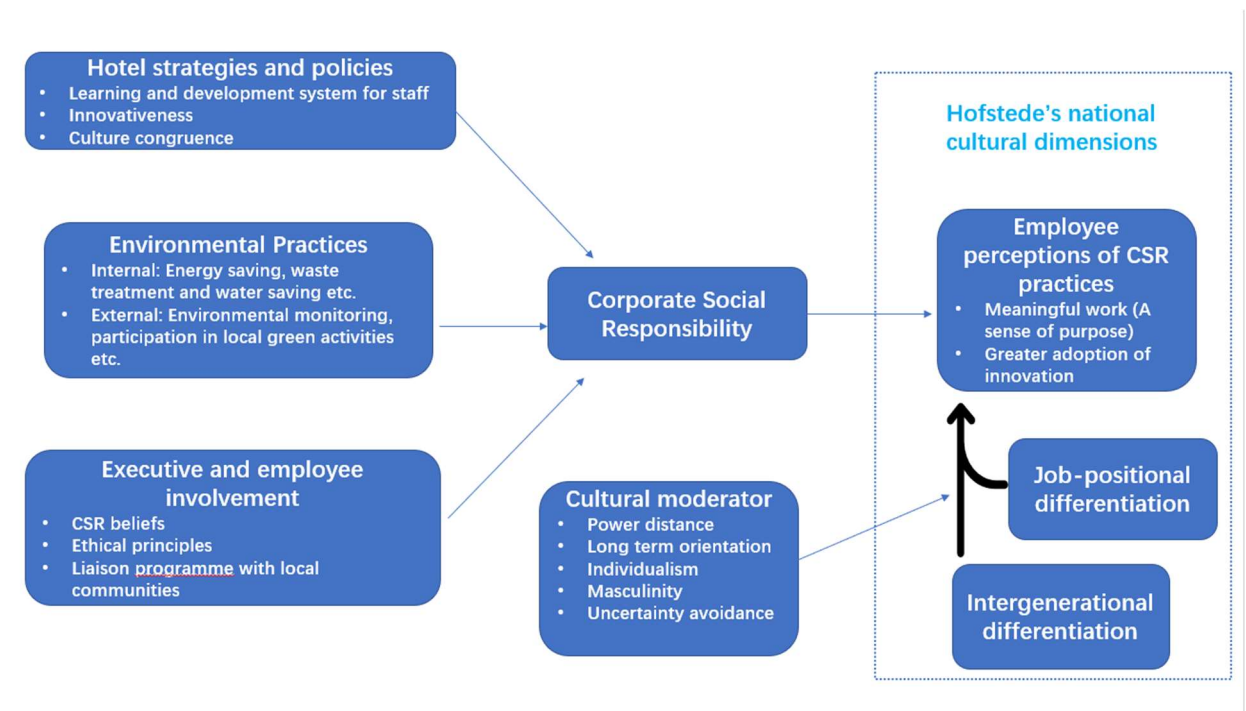
inter-generational and job-positional differences on CSR practices based on the national cultural dimensions in luxury hotels has been rare. Therefore, drawing on the concept of CSR, this research explores luxury hotel employees perceptions of CSR practices within the proposed conceptual model under the umbrella of Hofstede's national culture theory.

### **3.6 Theoretical framework and initial hypothesis statement**

#### ***3.6.1 Theoretical framework and initial conceptual framework based on literature***

The scope of CSR, which necessitates consideration of perception, cultural, and generational differences in employee perceptions of CSR practices, has been adapted from the theoretical frameworks of Gu and Ryan (2011) and Santini et al. (2021), as illustrated in Figure 4. Accordingly, the theoretical model outlined the theoretical perspective that derived from the current published literature. A detailed explanation will be provided in Chapter Five, where each construct will be discussed in depth based on the themes that emerged in the qualitative findings.

Figure 4 Theoretical Framework



Adapted from (Akhouri & Chaudhary, 2019; Gu & Ryan, 2011; A. Ko et al., 2019; Santini et al., 2021)

Social exchange theory was initially considered because it is widely used in many management and business studies. This theory refers to social interactions in which individuals believe they would obtain a certain benefit from exchange behaviour (Blau, 1964). Committed individuals are more likely to engage in cooperative behaviour because they want to achieve mutual goals through the relationship (Bartikowski & Walsh, 2011). In addition, individuals who are effectively committed to an organisation tend to feel obligated to that organisation and may have greater intentions to reciprocate (W. M. Hur et al., 2018). For instance, connecting and supporting community-centred CSR projects have helped to further integrate hotel management's future short-term and long-term strategic concerns surrounding environmental and social issues as well as the well-being of their employees (Maon, Lindgreen, & Swaen, 2008). Likewise, A definition of the fifth dimension of

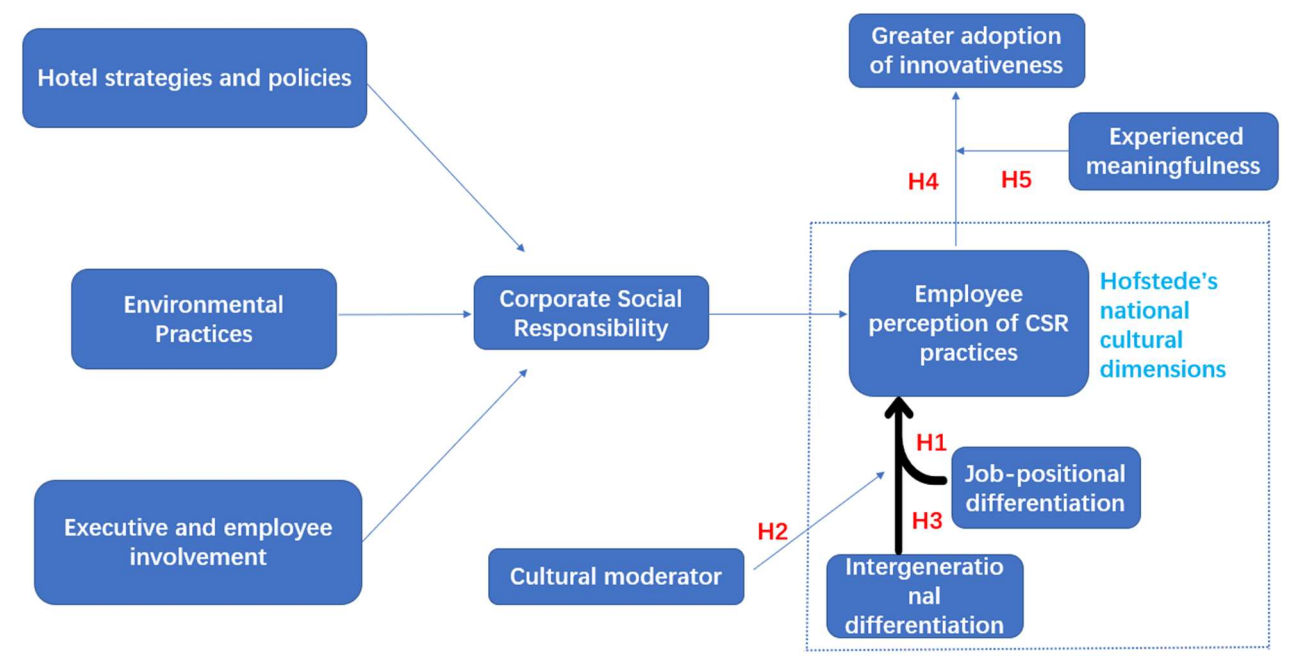
Hofstede's national cultural theory indicates "long-term orientation (LTO) stands for the fostering of virtues oriented toward future rewards – in particular, perseverance and thrift" (Hofstede & Hofstede, 2005, p. 210), which seems to be more compatible for conducting this research.

Literature has shown that social identity theory (SIT) has also become an important concept in studying social cognition, intergroup relations, such as organisational membership, religious affiliation, gender, and age cohort (Ashforth & Mael, 1989). In short, the SIT focuses on social attraction (prototypically, grouped based) rather than personal attraction (idiosyncratic, non-grouped based) (M. J. Mackenzie, 2015). This view is supported by H. L. Kim et al. (2017), who indicate that SIT has a strong correlation between hotel staff's perceptions of CSR practices, and it suggests why CSR has positive implications on the organisational characteristics in employee perceptions. According to SIT, individuals' conceptual self-identity is based on their membership in social groups, such as the organizations they work for, and reinforces their self-concept, describing their attitudes and behaviours at work (H. L. Kim et al., 2017). Hence, H. L. Kim et al. (2017) point out that even though CSR practices are not targeted at employee benefits, such as community giving, SIT shows why CSR practices positively increase perceived organisational characteristics by employees.

However, Beugelsdijk and Welzel (2018) concludes that 'cultural change is substantial', and therefore "societies have become more individualistic and more joyous" (p.1498). They also highlight a culture change "in the direction of less trust and more distrust", but the change is relatively small in comparison of "the cultural change observed for individualism and joy" (P. 1472). In addition, understanding the differences in the ways that senior management and their team members feel, think and react is a condition for bringing about solutions for the associated challenges to practice CSR. Hofstede (2001) indicated that a society's position on the individualism dimension is reflected in whether people's self-image is defined in terms of I or we.

Hence, to explore intergenerational value shift, a Hofstede-inspired multi-dimensional theoretical framework would be a more suitable fit than SIT for the research questions one to three, which focus on investigating inter-generational and job-positional differences moderated by culture in the employee perceptions of CSR practices in China's luxury hotels.

Figure 5 Limited Conceptual Framework based on Current Literature



Theoretically, this research design aims to enrich the CSR corpus by examining employee perception of CSR practices by job-position and cross-generational lens based on a Hofstede-inspired multi-dimensional theoretical framework in luxury hotels of China (Figure 5). CSR practices present a hotel's culture values and identity, enabling employees to compare the company with their own identity (H. L. Kim et al., 2017; C. Wang et al., 2020). Therefore, a hotel's CSR image may convey differentiated corporate images and cultural values to its employees. This initial

conceptual framework expects to test the research hypotheses in the context of China's luxury hotels.

### ***3.6.2 Initial hypothesis statement***

Recent literature has increasingly highlighted the role of organisational hierarchy in shaping employee perceptions of CSR practices. For instance, Van Huong et al. (2023) investigated how hierarchical positions within firms influence perceptions of environmental sustainability and CSR initiatives. They found that unobservable factors at the provincial and district levels account for 23.2% of the differences in CSR activities. These factors contribute to a deeper understanding of CSR's integrative role within a firm's overall objectives.

Moreover, differences in positional roles also shaped attitudes towards the authenticity of CSR commitments. Studies by Wen et al. (2025) emphasised that frontline staff frequently perceived CSR initiatives as symbolic gestures unless they observed concrete outcomes directly affecting their daily operations and personal work environment. Contrastingly, senior executives tended to perceive CSR initiatives as strategic investments necessary for long-term organisational legitimacy and competitive advantage (Z. Wang et al., 2024). This divergence highlights the need for greater transparency and consistent communication strategies to align perceptions across hierarchical layers, particularly in hospitality settings where employee buy-in at all levels is critical for successful CSR execution.

Consequently, the positional differentiation within organisations underscores significant variations in CSR perceptions that reflect diverse roles, responsibilities, and levels of direct CSR engagement as mentioned in Section 3.3. These findings collectively substantiate the hypothesis that job-positional differentiation, specifically across senior management, assistant managers/supervisors, and line staff, significantly

influences employee perception of CSR practices, highlighting the complexity and importance of targeted managerial interventions to ensure cohesive and effective CSR implementation across organisational strata. The first research question to be answered is: How do the perceived CSR practices vary among senior executives, middle management, and line staff in luxury hotels in China? To test this idea, the following hypothesis is proposed:

*H1: Job-positional differentiation (i.e. senior executives, middle management, and line staff) influences employee perception of CSR practices in luxury hotels in China.*

The influence of national culture on employees' perceptions of CSR has garnered significant attention in recent literature. Hofstede's cultural dimensions: power distance, individualism versus collectivism, masculinity versus femininity, uncertainty avoidance, long-term orientation, and indulgence versus restraint provide a framework for understanding how cultural values shape CSR perceptions (Wen et al., 2025). For instance, in high power distance cultures, employees might accept hierarchical decision-making, potentially leading to passive acceptance of CSR initiatives without active engagement. Conversely, in low power distance cultures, employees might expect participatory approaches to CSR, influencing their perception and involvement in such practices.

Individualism versus collectivism also plays a crucial role. In collectivist societies, CSR initiatives that emphasise community welfare and group achievements might resonate more with employees, fostering a stronger connection and positive perception. In contrast, CSR efforts highlighting personal benefits and individual recognition in individualistic cultures might more effectively shape favourable staff perceptions, aligning with a meta-analysis by Wen et al. (2025), revealing the crucial role of national culture in employee perceptions of CSR in hospitality.

Furthermore, uncertainty avoidance influences how employees perceive CSR practices (Y. Kim & Kim, 2010). In cultures with high uncertainty avoidance, structured and well-defined CSR programs may be preferred, as they provide a sense of security and predictability. Employees in such cultures might view ambiguous or flexible CSR initiatives with scepticism, affecting their overall perception and support. On the other hand, in cultures with low uncertainty avoidance, employees might be more open to innovative and adaptive CSR practices, perceiving them as opportunities for growth and engagement.

Long-term orientation and indulgence versus restraint further moderate CSR perceptions. In long-term oriented cultures, staff might value CSR initiatives that focus on sustainability and future benefits, aligning with their forward-thinking mindset. In contrast, in short-term oriented cultures, immediate results and benefits from CSR activities might be more appreciated. Similarly, in indulgent cultures, CSR practices that enhance personal gratification and well-being might be positively perceived. In contrast, such initiatives should be viewed with caution or disapproval in restrained cultures (Bai et al., 2024).

Consequently, Hofstede's national cultural dimensions might moderate how employees perceive CSR practices. Understanding these cultural nuances is essential for multinational organisations aiming to design and implement CSR strategies that resonate with employees across different cultural contexts. The second research question mentioned in Chapter One is: How does culture influence CSR and its determinants in China's luxury hotels? Therefore, the following hypothesis assumes that the effect of culture on employee perceptions of CSR practices might differ due to Hofstede's national cultural dimensions.

*H2: Hofstede's national cultural dimensions moderate the influence of staff perceptions of CSR practices.*

A literature review indicates that the role of age in CSR practices has been examined (Meier & Schier, 2020), but Chinese data on cross-generational perceptions of CSR in the workplace are seemingly understudied, particularly in the hotel context. It is suggested that the hospitality literature has not always fully investigated the generational conceptualisation endorsed by the social theorists Eyerman and Turner (1998). Chen et al. (2021a) show the first uses of “age” as the variable to examine generational differences (p. 2), however, Cennamo and Gardner (2008) argue that “to separate the effects of generation, age and other variables, longitudinal research is required. True generational differences can only be identified by studying groups over time” (p. 903). Other researchers, however, who had looked at millennials, considered the most that CSR initiatives and luxury are contradictory (Kapferer & Michaut-Denizeau, 2020). This research examines how intergenerational differences among Chinese employees from Generation X, Generation Y (millennials), and Generation Z relate to CSR practices. The sample size of baby boomers is too small to analyse within the context of luxury hotels in China, making the inclusion of the younger generations more relevant for this study.

Considering these findings from the literature and the current intergenerational trend in China’s luxury hotels, the following hypothesis is proposed to test the research question three: How do generational differences among hotel staff affect the determinants and interpretation of CSR practices in China’s luxury hotels?

*H3: Intergenerational differentiation influences staff perception of CSR practices in luxury hotels of China.*

Recent meta-analytical reviews of CSR in the hospitality and tourism sector revealed that employees’ perceptions of CSR are shaped by key antecedents and, in turn, have

meaningful outcomes. For example, Wen et al. (2025) reported that transformational, ethical and servant leadership styles significantly influenced employees' CSR perceptions, which were positively related to outcomes such as firm performance, reputation and employee psychological states and behavioural responses. Santini et al. (2021) similarly showed that CSR had its strongest effects on organisational commitment and other employee-related outcomes. These findings underscore that when employees perceived their organisation as socially responsible, they internalised positive work attitudes and behaviours. Such evidence suggests that CSR awareness might encourage employees to engage more deeply with their work and the organisation's goals, creating fertile ground for innovation.

From an SDT viewpoint, SDT posits that satisfying employees' needs for autonomy, competence and relatedness fosters internalised motivation and engagement (Ryan & Deci, 2017). Drawing on SDT perspectives, staff who identify with a responsible organisation tend to reciprocate by adopting extra-role behaviours, including meaningful innovation and improvement suggestions (Nazir et al., 2021).

Additionally, the Chinese national context was expected to shape these dynamics. According to Hofstede's dimensions, China is a highly collectivist and long-term oriented culture (Hofstede & Hofstede, 2005). Collectivism implies that Chinese staff tend to prioritise group welfare and loyalty over individual concerns, which might enhance the social and communal appeal of CSR initiatives. Similarly, a long-term orientation means that Chinese organisations and staff might focus on future gains and sustainable growth. These cultural traits align well with CSR's emphasis on societal benefit and ethical legacy (Pandey et al., 2024).

It was posited that staff perception of CSR practices in luxury hotels in China would translate into a more extensive adoption of innovative processes and services. By drawing on the CSR antecedents and consequents in section 3.5, the following

hypotheses were proposed to test the fourth research question: How do the determinants of CSR and the associated challenges influence the adoption of CSR practices in luxury hotels in China?

Employees who view their organisation as socially responsible tend to exhibit stronger initiative and creativity in their work. Empirical evidence shows that when staff recognise their company's robust CSR commitments, it “kindles” greater creative and innovative behaviour among employees (Id Bouichou et al., 2022, p. 1). This positive effect could be explained through intrinsic motivation and social identification mechanisms. By internalising the firm’s prosocial values and taking pride in its ethical image, staff might become more willing to go beyond their formal duties to implement new ideas. In self-determination theory, CSR initiatives satisfy employees’ needs for relatedness and a sense of purpose, which in turn fosters higher voluntary engagement, such as generating innovative solutions (Bibi et al., 2021; Nazir et al., 2021). In the Chinese hospitality context, this dynamic might be further reinforced by cultural values. A collectivist, long-term-oriented ethos might mean that socially beneficial, future-focused CSR goals resonate strongly with employees, encouraging them to contribute novel ideas and improvements that align with organisational and societal good.

*H4: Staff perception of CSR practice positively influences greater adoption of innovativeness in luxury hotels of China.*

Employees who experience a strong sense of meaningfulness in their work are generally more engaged and proactive, which intensifies the impact of CSR on innovation (Y. Wei & Lin, 2024). Meaningful work has been linked to higher intrinsic motivation and positive work behaviours (Liang et al., 2022), implying that individuals who find their roles significant and worthwhile are especially responsive to organisational initiatives. Existing research suggests that CSR programs enhance

employees' feeling that their work is meaningful (Nejati & Shafaei, 2023), by affirming that their company contributes to a greater good. Under the lens of self-determination theory, employees naturally seek meaningful, values-aligned experiences at work (Zheni Wang et al., 2024). Thus, when an organisation's CSR efforts align with an employee's personal values and sense of purpose, it deepens their motivational drive. In such cases, the motivating effect of a positive CSR image on innovative behaviour would be amplified, which might mean a staff member who already derives profound meaning from their job is likely to respond to the firm's responsible practices with even greater creativity and initiative, as those practices reinforce their own purpose and commitment.

*H5: Experienced meaningfulness moderates the effect of employee perception of CSR practice on greater adoption of innovativeness in luxury hotels of China.*

These hypotheses reflect the theorised pathway from CSR antecedents and staff attitudes to organisational innovation in the Chinese luxury hotel context. In addition to the above hypotheses, the study explores potential emergent factors, such as CSR determinants and barriers, through qualitative research. Insights gained from the qualitative phase inform the development of the final model.

Figure 5 presents a limited conceptual framework based on current literature, linking five core constructs through hypotheses H1 to H5. In this model, H1 addresses job-positional differences in CSR perceptions, proposing that staff perceptions of CSR vary across organisational levels, including senior executives, middle managers, and line employees. H2 introduces national culture as a moderating influence, suggesting that Hofstede's cultural dimensions shape how staff perceive and respond to CSR practices. H3 considers intergenerational effects, positing that Generation X, Y (Millennial), and Z staff differ in their interpretation of CSR initiatives. Furthermore, H4 proposes that positive employee perceptions of their hotel's CSR practices lead to

a greater adoption of innovative processes and services, and H5 suggests that staff's experience of meaningfulness amplifies this CSR-innovation link. Consequently, these hypotheses illustrate how organisational hierarchy, cultural values, and generational identities, combined with motivational factors, coalesce to influence innovative outcomes in the context of Chinese luxury hotels.

## Chapter 4 Research Methodology

### 4.1 Introduction

This chapter describes an understanding of the philosophical worldviews of defining the research paradigms and methods that indicate how the research questions described in chapter one are examined. This chapter also describes and explains the research approaches to completing the objectives. It begins with the philosophy and assumptions, clarifying the choice of research design and addressing the mixed-method approach, data collection and analysis, and the ethical considerations in conducting the research, explaining how this research aims to meet the requirements of ethical codes and the ethical principles.

Saunders et al. (2015) remind us that “the term research philosophy refers to a system of belief and assumptions about the development of knowledge” (p. 124). Similarly, Wilson (2014) claims that the composition of researchers’ thinking and knowledge impacts the research approach. Furthermore, Creswell and Poth (2018) indicate that understanding research philosophy is critical in research designs to ensure reliable and valid findings that meet research goals. The following section explains the philosophical considerations that inform knowledge structures and the research subject.

### 4.2 Research philosophy

Paradigms are the fundamental beliefs that guide actions (Guba, 1990) and are constituted by sets of interconnected philosophical assumptions regarding reality, knowledge, methodology, and values (Anand et al., 2020; Schoonenboom, 2019). The term paradigm is derived from two Greek words, namely para, meaning beside and deiknynai, to *display or show*. The two words were combined to form paradeiknynai, meaning *to display side by side*; the Latin word paradigma refers to *a model or*

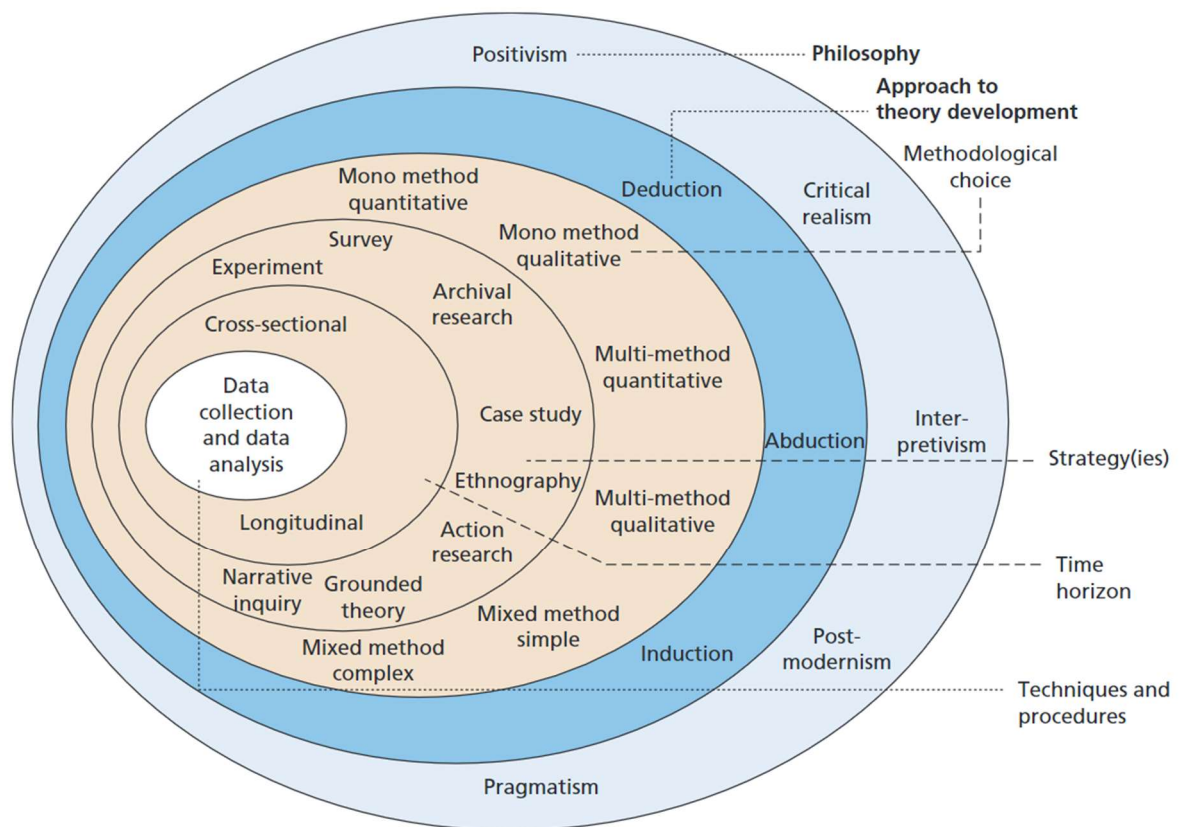
*pattern* (Turyahikayo, 2021). In undertaking research, a researcher must adopt and follow one of several research paradigms, significantly impacting what we do and how we understand what we are investigating (Saunders et al., 2015). For instance, this will allow the researcher to design a cohesive and coherent research project in which all elements of research design fit together. A paradigm can be defined as “a basic set of beliefs that guide action, whether of everyday garden variety or action taken in connection with a disciplined inquiry” (Guba, 1990, p.1). This definition introduces the idea that a paradigm acts as a guide or map that provides a specific vision to deal with the phenomenon being researched, and determines the role of the researcher (Turyahikayo, 2021). Thus, it is necessary to examine each paradigm with a view to developing a deeper understanding of the philosophical roots of CSR practices.

A paradigm has also been viewed as “the entire constellation of beliefs, values, and techniques which is shared by members of a given community, and it denotes one sort of element in that constellation, the concrete puzzle-solutions which, employed as model or examples, can replace explicit rules as a basis for the solution of the remaining puzzle of normal science” (Kuhn, 1970, p.175). This definition emphasises that a paradigm is a model or example that includes beliefs, values, and techniques that assist a researcher in searching for knowledge (Anand et al., 2020). A paradigm has been comprehensively described as the philosophy or school of thought determining the research method, representing different views of the nature of knowledge, and controlling the role of the researcher (Herdick, 1994). This definition highlights the significant role of a paradigm as a theoretical and practical framework that determines the nature of the investigation (Brodio & Manning, 2002).

Accordingly, a paradigm encompasses four distinct terms: ethics and value (axiology), epistemology (the relationship between the researcher and the subject), ontology (the nature of reality and the nature of the human being in the world), and methodology (the set of guidelines for conducting the research) (Guba, 1990).

Wilson (2014) indicates that management and business researchers have taken several decades to debate whether social research should be investigated akin to the natural sciences and whether the diversity of research paradigms, philosophies and methodologies is desirable, but have yet to reach no agreement. Instead, in terms of a comprehensive model, namely “research onion” (Fig. 6) as presented by Saunders et al. (2015), which could help researchers to both justify and outline philosophical choices pertaining to research methods (p. 124).

Figure 6 The Research Onion



Source: Adopted from Saunders et al. (2015)

Research philosophy is a set of assumptions and beliefs regarding knowledge creation, which includes ontology, epistemology, axiology and methodology as four philosophical assumptions (Creswell & Poth, 2018; Guba, 1990; Saunders et al., 2015). Likewise, Creswell and Creswell (2018) argue that philosophical worldviews are a general orientation concerning the nature of research a researcher brings to a study. In undertaking a study, a researcher should adopt and follow the research paradigms.

There are five alternative paradigms that have been comprehensively discussed in the literature, namely positivism, post-positivism (also referred to as realism), critical theory, constructivism (also named interpretivism) and pragmatism (Creswell & Plano Clark, 2017; Guba, 1990; Turyahikayo, 2021). Table 1 presents a summary of five alternative paradigms in terms of their philosophical assumptions (ontology, epistemology, axiology and methodology). As shown in the table, the researchers' belief often influences their choice to employ qualitative, quantitative, or mixed-method approaches in the study (Creswell & Creswell, 2018). Guba (1990) points out that a researcher is responsible for deciding which paradigm is more appropriate to resolve selected research questions. Therefore, choosing a relevant research philosophy can be a fundamental prerequisite for a PhD candidate to conduct research. Kuhn and Hacking (2012) indicate that since Kuhn wrote *The Structure of Scientific Revolutions* in 1962, the researchers (predominately by western scholars) have continually debated research worldviews, paradigms and how they can enhance research approaches and processes. Accordingly, Guba (1990) presents distinguishing paradigms and summarises their fundamental stances as possessing three qualities: Ontological (what is the nature of reality?), epistemological (what is the nature of the inquirer-known relationship?), and methodological (how to obtain knowledge?).

### ***4.2.1 Ontology***

The notion of ontology presents various assumptions regarding the nature of reality (Saunders et al., 2015), and thus it indicates the way we think the world is (Wilson, 2014). Turyahikayo (2021) argues that even when positivism and post-positivist ontology provide valuable insights in searching “how things really are” and “how things really work” (Guba, 1990, p. 19), researchers might still show little competence in applying such insights in theoretical development.

According to interpretive ontology, knowledge is “processed and managed when employees interact amongst themselves” (Turyahikayo, 2021, p. 216), yet realities remain in the form of mental constructions by the people who hold them. Saunders et al. (2015) argue that interpretivism emphasises that individuals are different experientially and socially because each person creates significance and meanings for themselves. In support of this position, Wilson (2014) contends that “the perceptions and actions of social actors create social phenomena” (p. 11). Therefore, ontology determines how we see the world and the research subject.

Furthermore, the critical realist ontology focuses on understanding what we see and experience, in relation to unfolding events including technology, people and ideas (Saunders et al., 2015). For the critical realist, reality is recognised as the most significant philosophical consideration because reality exists but can never be fully comprehended (Guba, 1990).

Creswell and Poth (2018) point out that the essence of pragmatic ontology asserts that concepts are only relevant where they support actions that are for organisational transformation. This claim follows the idea of Goldkuhl (2012) that “referential pragmatism is a claim to let actors, actions, action-objects, activities and practices become the primary studied objects (knowledge about actions)” (p. 141). In relation to

pragmatist ontology, pragmatist researchers look at what research is done and how it is done based on its expected results, which should be (in their view) the primary empirical and theoretical focus (Goldkuhl, 2012; Schoonenboom, 2019).

#### ***4.2.2 Epistemology***

The term epistemology implies assumptions about acceptable and valid knowledge and how to communicate knowledge to others (Marsonet, 2017; Saunders et al., 2015). Likewise, Wilson (2014) argues that epistemology in business research regards what can be considered as an “acceptable knowledge” (p. 9). Therefore, epistemological questions, such as the process of thinking, shape the research paradigms, as ontological assumptions influence epistemology, which is the truth we believe as researchers (Guba, 1990; Kele, 2020).

However, it is essential to understand the implications of different epistemological assumptions concerning the selected research method(s) and inevitable limitations of subsequent research findings (Creswell & Creswell, 2018). For example, the positivist assumption that objective realities offer the most reliable scientific evidence to interact with the subject is more likely to result in the choice of a quantitative research method (Creswell & Plano Clark, 2017; Saunders et al., 2015). Similarly, post-positivist epistemology emphasises objectivity so that it remains a regulatory ideal (Guba, 1990), but we can only estimate nature, and the researcher’s interaction with research subjects should be kept to a minimum (Turyahikayo, 2021).

In addition, Goldkuhl (2012) argues that “ontology and epistemology are intertwined in interpretivism because knowledge (understanding, meanings) is so essential in the ontological assumptions of the constitution of the world” (p. 138). With the epistemological assumption, constructivist researchers focus on narratives, perceptions and interpretations and get as close as possible to the participants being

studied. Hence, participants' subjective experiences are assembled in terms of individual perspectives with advanced understanding as a contribution (Creswell, 1998; Saunders et al., 2015).

According to pragmatist epistemology, Goldkuhl (2012) concludes that pragmatism is “not restricted to explanations (a key form of positivism) and understanding (a key form of interpretivism). Other knowledge forms such as prescriptive (giving guidelines), normative (exhibiting values) and prospective (suggesting possibilities) are essential in pragmatism”. This means that pragmatism has an interest not only for what “is”, but also for what “might be”; an orientation towards a prospective, not yet realised world (p. 140). Furthermore, pragmatism is an instrumentalist view of knowledge used in practice for purposeful change that is not limited to the definition of means but also includes a normative understanding of values and purposes (Goldkuhl, 2012). Therefore, pragmatist epistemology objects to viewing knowledge as a “copy of reality” (Goldkuhl, 2012, p. 140). Knowledge is constructed to manage existence better and take part in the world, which means problem-focused and informed future practices contribute to research (Goldkuhl, 2012; Saunders et al., 2015). As Turyahikayo (2021) states, the paradigm provides valuable theoretical and practical insights for knowledge management practices in organisations.

#### ***4.2.2 Axiology***

The term axiology refers to the role of ethics and values combined with the research progress (Wilson, 2014). While ontology is concerned with the nature of reality, and epistemology is concerned with “what is the acceptable knowledge?”, axiology is concerned with normative value of research, the methods and potential outcomes (Wilson, 2014, p. 11).

Each research brings value to a study, but positivists try to remain neutral from research data to avoid influencing findings (Creswell & Creswell, 2018; Saunders et

al., 2015). Saunders et al. (2015) point out that interpretivism researcher makes their values known in a study, which is value-bound and value-laden in research. As Goldkuhl (2012) reminds us “the aim of understanding the subjective meanings of persons in studied domains is essential in the interpretive paradigm” (p.137). Table 3 incorporates questions concerning how researchers deal with their own values and research subjects.

Table 3 Philosophical Assumptions Characterised by an Objectivist Approach in Business Studies

Assumption type	Questions	Continua with two sets of extremes		
		Objectivism	↔	Subjectivism
<b>Ontology</b>	• What is the nature of reality?	Real	↔	Nominal/decided by convention
	• What is the world like?	External	↔	Socially constructed
	• For example:	One true reality	↔	Multiple realities
	– What are organisations like?	(universalism)	↔	(relativism)
	– What is it like being in organisations?	Granular (things)	↔	Flowing (processes)
	– What is it like being a manager or being managed?	Order	↔	Chaos
<b>Epistemology</b>	• How can we know what we know?	Adopt assumptions of the natural scientist	↔	Adopt the assumptions of the arts and humanities
	• What is considered acceptable knowledge?	Facts	↔	Opinions
	• What constitutes good-quality data?	Numbers	↔	Narratives
	• What kinds of contribution to knowledge can be made?	Observable phenomena	↔	Attributed meanings
		Law-like generalisations	↔	Individuals and contexts, specifics
<b>Axiology</b>	• What is the role of values in research? How should we treat our own values when we do research?	Value-free	↔	Value-bound
	• How should we deal with the values of research participants?	Detachment	↔	Integral and reflexive

Adopted from (Saunders et al., 2015, p. 129)

In terms of pragmatic axiology, research begins with a problem that drives the exploratory process of inquiry based on practical value, and the aim is clearly on the research problem while employing the most appropriate method to answer the research questions (Wilson, 2014). Turyahikayo (2021) states that pragmatists show a tendency to focus on personal value rather than organisational value as mentioned in Chapter 1 (page 29). In turn, these research questions are likely to incorporate the pragmatist emphasis of practical outcomes (Saunders et al., 2015), and hence presumably incorporate the organisational questions comparison to interpretivism, Goldkuhl (2012) argues that understanding is seen as a value of its own in interpretivism; however, pragmatist recognises the value of understanding as instrumental concerning existence change.

Much ongoing social science and management research employed positivism and interpretivism paradigms (Kele, 2020). A solely positivist paradigm can be truly objective, and researchers maintain minimal interaction with research participants when carrying out the study (Wilson, 2014). Likewise, Turyahikayo (2021) reveals that “positivist managers and researchers tend to focus on explicit knowledge while paying little attention to tacit knowledge” (p .209). In the same vein, interpretivists concentrate on tacit knowledge while they might ignore explicit knowledge (Goldkuhl, 2012). Pragmatism is a set of ideas that have developed in the past three decades (Creswell & Creswell, 2018; Creswell & Plano Clark, 2017). Creswell and Plano Clark (2017) indicated that many authors embrace pragmatism as the optimal worldview or paradigm for mixed methods research. In practice, Creswell and Poth (2018) argued that scholars using this paradigm employ multiple research methods for data collection and analysis to answer the research questions properly. Hence, the pragmatic paradigm exemplifies the operability and applicability of research methods to the nature of research problems, and a mixture of different methods can be implemented in a single study, which can overcome the limitation of using a sole research method (Creswell & Creswell, 2018).

The paradigm, therefore, adopts pragmatism for this research, which opens the door to multiple worldviews, assumptions, and research methods in one study. Nevertheless, researchers should deeply understand the nature of the subject matter and research objectives when conducting such a study. Given the practicality requirement to complete this PhD research and generalising the theoretical and practical findings in the context of China, this research proposal suggests employing two research approaches as a good fit for answering the research questions in this PhD research.

### **4.3 The Paradigm of Pragmatism**

As the research paradigms explained in the previous section 1.4, pragmatism seems most appropriate for the aim of this study because pragmatism incorporates both deductive and inductive research reasoning, which instead of moving from theory to data (as in deduction) or data to theory (as in induction), an abductive approach switches back and forth to theory development (Johnson & Onwuegbuzie, 2004; Saunders et al., 2015). Similarly, Johnson and Onwuegbuzie (2004) argue that the pragmatic logic of inquiry “includes the use of induction (or discovery of patterns), deduction (testing of theories and hypotheses), and abduction (uncovering and relying on the best of a set of explanations for understanding one’s results)” (p. 17). Hence, Johnson and Onwuegbuzie conclude that pragmatism is the third research paradigm movement or wave in social science research.

Furthermore, Johnson and Onwuegbuzie (2004) analysed pragmatism by offering an attractive philosophical partner for mixed methods research and providing a framework for designing and conducting mixed methods research. Pragmatism also helps to shed light on how research approaches can be mixed fruitfully (Creswell & Plano Clark, 2017); “the bottom line is that research approaches should be mixed in

ways that offer the best opportunities for answering important research questions” (Johnson & Onwuegbuzie, 2004, p. 16).

Creswell and Creswell (2018) promote adopting a mixed-methods approach and argue that pragmatism provides the foundational paradigm for mixed-methods research. Moreover, Creswell and Plano Clark (2017) formally tied pragmatism worldview with mixed methods research, pointing out the following key points: First, both qualitative and quantitative can be employed in a single study; second, research questions should “be of primary importance”, more than the philosophical paradigm and theory that underlies the method; third, the “forced-choice dichotomy” between constructivism and postpositivist should be abandoned; fourth, the sense of the metaphysical notion, using philosophical terms of “truth” and “reality”, should be discarded and axiomatic (moral, ethical) is a key consideration; fifth, an applied and practical research paradigm should lead the choices of methodology (p. 39-40).

As paradigms have been described as the worldview or belief systems that guide researchers (Kuhn & Hacking, 2012), this research starts with research problems and aims to contribute practical solutions that inform future practices for a pragmatist. The most important determinants for the research design are the research questions this study tries to address, which incorporate a pragmatic emphasis on practical outcomes (Guillet de Monthoux, 2017). Hence, the pragmatic approach is essential for adapting a mixed-method approach to data inquiry with both qualitative and quantitative assumptions (Creswell & Plano Clark, 2017).

In comparison, the quantitative method uses established theory-based questions, defining causal relationships between variables, and testing proposed hypotheses. In this study, the quantitative research method is initially determined by the prior research findings reported in the peer-reviewed literature and the first qualitative

research phase. Table 4 evaluates qualitative, quantitative, and mixed-methodological choices regarding philosophical assumptions, strategies, methods, and research processes. The mixed methods design is discussed in the next section.

Table 4 Qualitative, quantitative and mixed methods approach

	Qualitative method approaches	Quantitative method approaches	Mixed-methods approach
<b>Philosophical assumptions</b>	Constructivist	Positivist	Pragmatic
<b>Strategies</b>	Subjectivist; create findings	Objectivist; finding true through Surveys	Problem-centred; Sequential exploratory research design
<b>Methods</b>	Open-ended questions, emerging approaches, text or image data	Closed-ended questions, predetermined approaches, numeric data	Both open- and closed-ended questions, both emerging and predetermined approaches, and both quantitative and qualitative data and analysis
<b>Practices of research as the researcher</b>	<ul style="list-style-type: none"> <li>Position researcher within the context</li> <li>Collects participant meanings</li> <li>Focuses on a single concept or phenomenon</li> <li>Bring personal values into the study</li> <li>Studies the context of the setting of participants</li> <li>Validate the accuracy of findings</li> <li>Makes interpretations of the data</li> <li>Created an agenda got to change or reform</li> <li>Collaborated with the participants</li> </ul>	<ul style="list-style-type: none"> <li>Test or verifies theories or explanations</li> <li>Identifies variables to study</li> <li>Related variables in questions or hypotheses</li> <li>Uses standards of validity and reliability</li> <li>Observe and measure information numerically</li> <li>Uses unbiased approaches</li> <li>Employs statistical procedures</li> </ul>	<ul style="list-style-type: none"> <li>Collects both quantitative and qualitative</li> <li>Develops a rationale for mixing</li> <li>Integrate the data at different stages of inquiry</li> <li>Presents visual pictures of the procedures in the study</li> <li>Employs the practices of both qualitative and quantitative research</li> </ul>

Adapted from (Creswell & Creswell, 2018, p. 18)

#### **4.4 Principles for Mixed Methods Design**

A pragmatic sequential methodological approach was adopted when designing the research method for this study. The following research design will present the principles for designing a mixed-methods approach. According to Creswell and Creswell (2018), a mixed-method study could be combined with multiple approaches since the pragmatism paradigm concentrates on the research issue and employs any research methods that best answer the questions. Creswell and Plano Clark (2017) explained three main models in the mixed-method research design, namely convergent, explanatory and exploratory sequential approaches. This PhD research employs an exploratory sequential mixed-method approach to address the research problems.

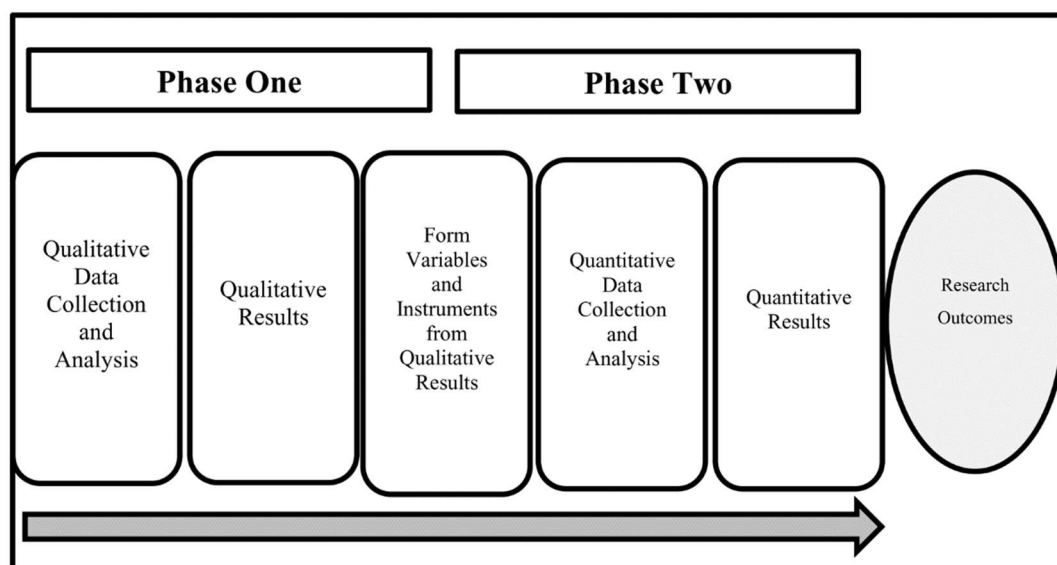
As noted above, pragmatism influences a mixed-methods research design. For pragmatists, the nature of the research question, the research context, and likely research consequences are driving forces that determine the most appropriate methodological choice (Turyahikayo, 2021). Pragmatists value both qualitative and quantitative research, and the exact choice will be contingent upon the particular nature of the research (Wilson, 2014). The literature review seeks to identify potential causal patterns that can help to delve into the initial qualitative stage (Kele, 2020). Figure 7 illustrates the mixed methods flow with a sequential research design used for this research.

A constructivist epistemology underpinned the initial phase of the qualitative inquiry, reflecting the view that reality is not singular or objective but is instead co-constructed through human interaction and interpretation. Constructivist scholars contend that knowledge is socially and experientially derived, with truth residing in the subjective meanings ascribed by individuals to their lived experiences. This

ontological stance is grounded in the seminal contributions of Lincoln et al. (2011), who emphasised the multiplicity of realities shaped by context, and Berger and Luckmann (2016), who argued that knowledge is formed through social processes and everyday interactions. Creswell and Creswell (2018) further asserted that qualitative research conducted within a constructivist paradigm enables the researcher to access participants' nuanced understandings of specific phenomena, shaped by their socio-cultural backgrounds and personal histories. Thus, this epistemological approach facilitated the identification of emergent themes and patterns by privileging participants' voices, ultimately supporting the development of a context-sensitive theoretical explanation of the phenomenon under investigation.

A positivist epistemology was adopted in the quantitative phase of the research, following the completion of the initial qualitative inquiry. Rooted in the philosophical tradition of empiricism, positivism assumes that reality is objective, measurable, and independent of human perception (Lincoln et al., 2011). This approach was employed to identify and test causal relationships between variables, using structured and replicable methods. As Saunders et al. (2015) observed, positivist research seeks to uncover generalisable truths through systematic observation and statistical analysis. Accordingly, the study applied deductive reasoning to derive hypotheses based on existing theory, which were then empirically tested using quantifiable data. Creswell (2018) further highlighted that positivist methodologies involve defining variables operationally, ensuring consistency in measurement, and drawing conclusions based on observed regularities. This epistemological stance provided a logical framework for validating the patterns and theoretical insights that had emerged from the earlier qualitative phase.

Figure 7 The mixed-methods approach with an exploratory sequential design



Adapted from (Creswell & Creswell, 2018; Creswell & Plano Clark, 2017)

#### ***4.4.1 Qualitative Research: Data Collection and Analytical Method***

An exploratory sequential mixed-method strategy begins with obtaining and analysing qualitative data to address the questions of this research. This phase investigates how employees perceive the notion of CSR, the components of CSR practices, and the perceived benefits of CSR practices. The qualitative phase in a mixed-methods study is inductive and exploratory to create a framework of employee perceptions of CSR practices that is subsequently tested, particularly to assess the perceived benefits of CSR practices based on the literature review. Accordingly, the first phase findings were used to develop quantitative research instruments, such as new variables or a new survey instrument and test this feature in a quantitative phase.

The qualitative stage helps confirm propositions that emerged from the literature analysis and the deficiencies that might exist. Semi-structured in-depth interviews were conducted to implement the research objectives, providing the necessary depth and breadth of understanding to capture the nuanced perspectives of hotel staff on these complex issues. This method is characterised by an interactive format wherein

participants are interviewed to explore potential triggers, opinions, desires, attitudes, and feelings concerning the topic under investigation (Creswell & Poth, 2018; Gurney et al., 2022). It allows for a dialogic exchange between the participants and researchers, prioritising the inquiries posed by the interviewer and the responses provided by the participant (Corbin & Strauss, 2015; Creswell & Poth, 2018). The primary objective of the in-depth interview was to understand the interviewee's perspectives and values and elucidate their meanings, rather than to ascertain objective reality or factual information. Consequently, the emphasis was placed on comprehending the significance of the interviewees' perceptions and perspectives (Glaser & Strauss, 1999).

The selection criteria for participants were twofold: (i) The researcher employed participants who worked in luxury hotels in China, focusing on four- and five-star hotels and resorts. Individuals working in operational or administrative roles within the hotel industry, and (ii) individuals who had worked in luxury hotels or resorts in China, including Hong Kong and Macau, for at least seven months. The sampling process was designed to uphold a diverse representation of staff roles, helping to prevent bias and allowing for the precise classification of eligible employees. As Saunders et al. (2015) noted, such a strategy is essential for recruiting hard-to-reach participants, providing a structured method to access specific subgroups within the population, as further supported by Denzin et al. (2024).

Initially, the study intended to interview only highly seasoned managers with seven more years in leadership to ensure rich insight. However, to incorporate generational perspectives and hard-to-reach junior employees, the criteria were broadened to include staff with at least several months' tenure. This purposive sampling adjustment follows the recommendation to achieve maximum variation in qualitative samples. Shenton (2004) emphasises the importance of acknowledging the diverse experiences

of employees engaged in the interview process, as their interactions provide a valuable framework for scrutinising detailed depictions of perceptions, desires, or behaviours. This study meticulously specified various considerations to include participants from various luxury hotels across China, upholding a comprehensive exploration encompassing chain hotels and independent establishments.

Participants were required to have at least several months of experience in a 4- or 5-star luxury hotel in China, rather than an earlier intent of multiple years in senior roles, to capture a diverse range of insights across hierarchical levels and generations. To confirm propositions from the literature analysis and address deficiencies, semi-structured, in-depth interviews were conducted with 21 senior hotel executives, 13 managers/supervisors, and four line staff from world-renowned and local luxury hotel groups in China. The sample size was determined by reaching data saturation (Charmaz, 2013). This qualitative research design allows for examining and comparing opinions, perceptions, and feelings across different groups (Creswell & Poth, 2018), ensuring a comprehensive understanding of CSR practices.

At the same time, the maximum number is determined by reaching a point of saturation. Based on the initial conceptual framework of this research, a qualitative research design will be adopted to address the research questions under the self-collected data sources and examine possible opinions, perceptions, and feelings (Creswell & Poth, 2018). This approach aims to facilitate dialogues between researchers and participants, focusing on the inquiries of the interviewer and participants' responses (Saunders et al., 2015). As an in-depth qualitative interview was conducted at the first stage, this inductive approach helped identify themes in developing the initial conceptual framework and quantitative survey for this study (Lo et al., 2020).

Aligned with the research objectives and informed by the current literature, the semi-structured in-depth interviews provided valuable contextual insights essential for identifying themes to inform the development of the quantitative survey questionnaire. The interview data was analysed using NVivo 14, a qualitative data analysis software renowned for its capabilities in systematically managing and examining textual data. Several considerations dictated the choice of NVivo. Its ability to handle large volumes of qualitative data efficiently, its flexibility in coding and theme development, and its advanced features for ensuring data saturation and reliability are highlighted by Alam (2021).

In the context of this study, the interviews were implemented to investigate the viewpoints of senior hotel management and line staff regarding CSR and its intersection with cultural influences in the context of luxury hotels in China. The interviews sought to explore the determinants of CSR practices, the challenges associated with implementing CSR in this setting and to evaluate generational disparities in CSR practices. To ensure credibility, Saunders et al. (2015) underscore the importance of pre-interview discussions, where relevant information is shared with participants to create a conducive environment for meaningful dialogue. This preliminary engagement aids in setting expectations and establishing a clear framework for the interview process.

The potential participants in the first stage of the in-depth interviews were the researcher's former colleagues and their colleagues, focusing on comprehending the significance of their perceptions. Saunders et al. (2015) highlight that semi-structured and in-depth interviews can significantly enhance understanding of contextual material in exploratory studies. The interview involved face-to-face and online

meetings using VooV Meeting and Zoom to gather data through oral observation and investigation (Creswell & Poth, 2018; Wilson, 2014).

A purposive, snowball sampling approach was used to recruit participants who had worked in luxury hotels in China for a minimum of seven months, spanning roles from line-level to senior management. This criterion was less restrictive than initially envisaged, as mentioned above. Snowball sampling involves initially identifying a small number of participants who meet the study's inclusion criteria and then requesting these participants to refer others who also meet the criteria (Saunders et al., 2015). This method was particularly useful in accessing a broader network of eligible participants, facilitating the recruitment of a diverse sample that reflects the population under study. Consequently, the interviewees ranged from directors to junior staff, which enabled comparative insight into CSR perceptions across different experience levels.

Each interview lasted 60 to 100 minutes and was conducted from June 2023 to July 2024 in the post-COVID pandemic context. Participants provided explicit permission for digital recordings. The researcher also took meticulous handwritten notes and an audiotaping process to ensure thorough data collection. The researcher of this study translated the transcriptions of the interviews from Mandarin into English. All the interviews conducted in 2023 utilised the online option due to geographical distance and the impact of COVID-19 pandemic restrictions during the data collection, which aligns with the guidelines of Khan et al. (2020). The data through remote digital settings (RDS) also allows researchers to conduct interviews online using platforms such as Zoom and VooV Meeting. Balconi et al. (2022) suggest that RDS have several advantages over face-to-face interviews, such as increased accessibility, reduced costs, and enhanced flexibility. This interview method involves a collaborative process between the researcher and the participants, in which they jointly determine the best course of action to address the aims of the exploratory stage

(Creswell & Creswell, 2018). A conducive setting that is secure, comfortable and confidential is essential for the researcher to facilitate the participation and feedback of the respondents (Goldkuhl, 2012).

Given the prior professional relationship, participants were contacted through personal communication channels, including email, WeChat, and phone calls. Social media and word-of-mouth referrals were also employed to reach additional participants. All participants were provided with an information sheet detailing the research objectives, voluntary participation, and rights, alongside a consent form for their acknowledgement and agreement. Upon request, participants received a copy of the information sheet before their scheduled interviews (see Appendix).

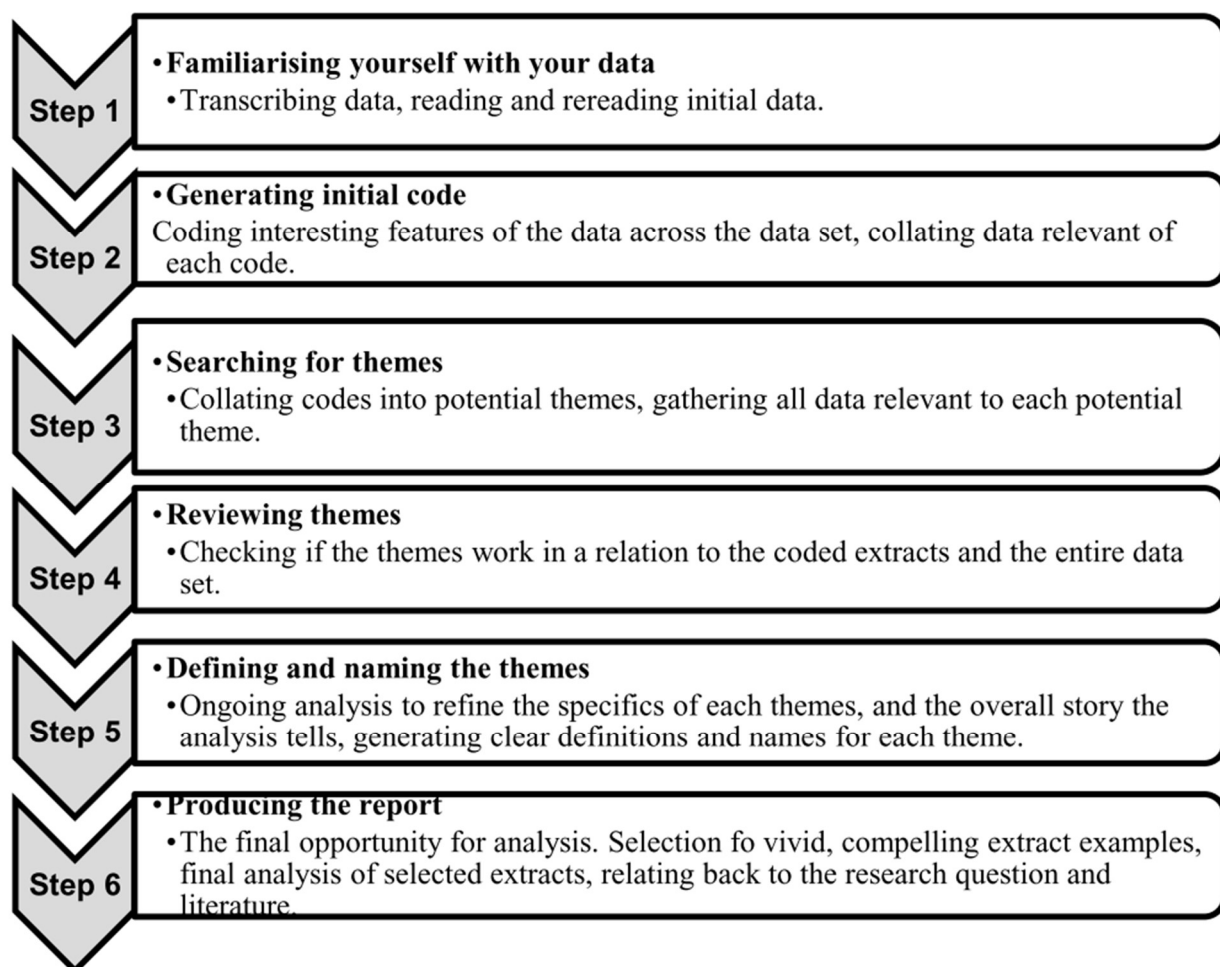
At the start of each interview, participants were briefed on the process, with an emphasis on confidentiality. The researcher obtained explicit permission to record the sessions, or when participants were uncomfortable with recording, detailed notes were taken. Where necessary, the researcher employed techniques such as rephrasing questions and providing examples to encourage more comprehensive responses. The interviews, conducted at prearranged times, lasted varied durations depending on the depth of responses. It is noteworthy that the communication dynamic between the researcher and participants generally maintained a formal tone, influenced by the online setting and professional context of the study. The duration of the interview sessions varied according to the sub-questions generated from the initial responses of the interviewees.

The qualitative phase in a mixed-methods study is inductive and exploratory, creating a framework of staff perceptions of CSR practices that are subsequently tested. Based on the literature review, it is also used to assess the perceived benefits of CSR practices. Accordingly, these first-phase findings will be used to develop quantitative

research instruments, such as new variables or a new survey instrument and test the potential features in a quantitative phase. Moreover, in order to develop the constructive and principal components for the further questionnaire, the qualitative approach could help define the most critical concerns of hotels' senior management and line staff. As an in-depth qualitative interview was conducted at the first stage, this inductive reasoning helps identify themes used in developing the quantitative survey questionnaire for this study (Creswell & Plano Clark, 2017; Lo et al., 2020).

The semi-structured format is favoured when researchers focus on the interview process within the confines of the research questions. As noted by Creswell and Poth (2018), the semi-structured interview stands out as the optimal choice when a predefined list of questions is necessary. Semi-structured interviews combine the advantages of structured and unstructured interview techniques, which can help reduce bias (Creswell & Poth, 2018). More importantly, this format provides flexibility for incorporating additional questions during the interview, contributing to a more conversational and open exchange, as emphasised by Saunders et al. (2015). This flexibility is particularly beneficial in exploring complex and multifaceted topics such as CSR (Abaeian et al., 2014).

Figure 8 The data analysis of the qualitative method



Source: Braun and Clarke (2006)

As demonstrated in Figure 8, the data analysis mode followed the six-step data analysis suggested by Braun and Clarke (2006). This study involved conceptual analysis to analyse and interpret the data from interviews, observations and documentary sources. Thematic analysis is a process of recognising, analysing and reporting themes from data (Braun & Clarke, 2006). Flexibility is the most significant feature of this tactic, which has theoretical freedom and can be pragmatic through a broader range of theoretical, epistemological and ontological methods (Alam, 2021).

Interviews were recorded with proper permission (See appendix), and the researcher maintained notes during each interview. The subsequent data analysis involved examining, classifying, categorising, evaluating, comparing, synthesising, and considering coded data and reviewing raw and recorded data to improve understanding, expand theory, and advance knowledge. Thematic analysis demands significant research interpretation and engagement, especially in model development. (Alam, 2021). The revised model emerged at this stage, following the qualitative results and initial hypotheses raised from the literature review.

#### ***4.4.2 Quantitative Research: Data Collection and Analytical Method***

The second stage of the survey questionnaire will be submitted after the first stage has been completed. It presents the research hypotheses and final research framework established by integrating the findings of the qualitative analysis with the initial research model that originated from the chapter three literature review. Creswell and Plano Clark (2017) state that mixed-method researchers use the quantitative stage to build a questionnaire that seeks to find if a series of hypotheses exist because in the sequential mixed methods, one research method supports the other research method. The in-depth interviews help identify determinants used in developing the quantitative survey questionnaire for the quantitative data analysis.

The questionnaire was structured into four principal sections, followed by a demographic profile section. *Section A: Perceptions of CSR* aimed to evaluate employees' conceptualisations of corporate social responsibility within the context of luxury hotels in China. This included their interpretations of CSR, perceived corporate obligations, and views concerning ethical, social, and environmental dimensions. *Section B: Impact of Culture on CSR Perceptions* investigated the influence of both national and organisational cultures on employees' attitudes towards CSR initiatives. Specifically, it explored how cultural frameworks shaped ethical

expectations and motivated individual engagement in socially responsible activities. *Section C: Generational Differences in CSR Engagement* examined the extent to which generational cohorts, namely Generation X, Generation Y (Millennials), and Generation Z, differed in their prioritisation of CSR. The section also addressed their expectations of corporate responsibility and their preferred methods of communication and engagement. *Section D: Determinants and Challenges in CSR Implementation* focused on identifying the key enablers and obstacles that shaped the adoption of CSR practices. This included perceived benefits such as improved organisational reputation and employee satisfaction, as well as constraints related to resource limitations, regulatory compliance, and strategic alignment.

In addition, Section E: Sample Characteristics collects demographic and professional background information, including age, job position, years of experience, and educational background, to analyse variations in CSR perceptions across different workforce segments. The survey questionnaire was presented in bilingual versions, in English and Mandarin Chinese, to uphold accessibility and clarity for respondents. It was administered through the WJX Questionnaire platform, which guarantees participant anonymity and secure data storage.

Furthermore, the expert review process starts with the questionnaire review by suitable experts in the field to evaluate the measurement scales, and the instruments' flow will represent the respective variables. After the review, the second stage of the research is a pilot test with a minimal number of respondents in the research field to examine the questionnaire by reducing problematic components and assessing the validity and reliability of the questionnaire (Kele, 2020). Likewise, Creswell and Plano Clark (2017) argue that a pilot survey is conducted as a small-scale run-through of the survey to check questionnaire coding and analysis methods. Subsequently, 500

practitioners' responses from luxury hotels in China will be collected through a national online survey of China ([www.wjx.cn](http://www.wjx.cn)) for further quantitative data analysis.

Therefore, data collected in a quantitative approach after the qualitative analysis will be used to describe and testify the hypothesis in this study (Creswell & Creswell, 2018). Emphasis will be given to collecting numerical data, summarising that data, and drawing conclusions from the data collected.

A pilot study was undertaken to assess the linguistic clarity, questionnaire coding, and proposed methods of data analysis. Revisions to the survey instrument were made accordingly, based on the insights derived from this preliminary testing. This phase ensured that the questionnaire items were comprehensible, contextually appropriate, and methodologically sound. The final survey instrument was designed to be administered to a target sample of no fewer than 500 respondents, drawn from employees working in luxury hotels across China. To capture the nuances of participant perceptions, an eight-point numerically anchored rating scale was employed. In addition, a "0" response category was included to serve as a non-applicable or non-response option. This approach was intended to differentiate between genuine neutrality and lack of knowledge, thereby avoiding the inflation of mid-point responses and reducing potential bias. As Ryan and Garland (1999) noted, offering such an option mitigates the risk of artificial central tendency, which can distort the interpretation of attitudinal data. This design consideration might also have implications for potential skewness in the dataset. To examine the scale's underlying factorial structure, EFA was conducted during the pilot phase, based on a targeted sample of approximately 50 to 60 respondents. This preliminary analysis supported the refinement of measurement constructs and provided an empirical basis for assessing dimensional coherence (Saunders et al., 2015).

Prior to the factor analyses, data were screened, and the value “8” (an invalid response on the 0 - 7 scale) was treated as missing and excluded from the relevant calculations. The exploratory factor analysis (EFA) was then conducted on the cleaned dataset (N=533). While the first factor did not exceed 50% of explained variance (indicating no single-factor dominance), achieving a cumulative variance above 50% required extracting a relatively large number of factors, each accounting for a small additional proportion of variance. Moreover, a high proportion of items loaded  $\geq 0.30$  on the first factor, suggesting a pronounced general component. In several domains, the EFA pattern implied that one or two items carried most of the common variance, such that some theorised latent variables were, in practical terms, supported by very few indicators. These diagnostics were documented in full (loadings table with item codes, cross-loadings where present, and items  $< 0.30$  flagged) and used to guide further model refinement in the future.

Two analytic routes were considered in light of the EFA: to argue an essentially unidimensional scale and foreground distributional/comparative techniques. For instance, ANOVA and cluster analysis, or to retain theoretically motivated multidimensionality and estimate a structural model with careful attention to indicator quality and potential non-linearity. Consistent with the study aims, the second route was adopted. The measurement model was tightened by reviewing items with low or cross-loadings, removing them where warranted; retaining only those with clear theoretical justification; and estimating the structural paths using PLS-SEM with warp functions to probe non-linear relations and provide visual diagnostics. In parallel, the generational-cohort comparisons were reported via ANOVA (Appendix 7) to preserve the practical insights the dataset affords.

In this study, confirmatory factor analysis (CFA) was employed rather than exploratory factor analysis (EFA). The purpose of the quantitative phase was to test the relationships specified in the finalised research model and hypotheses, rather than to identify or group latent structures from the observed variables. When a study is guided by well-established theoretical assumptions, supported by prior literature and empirical evidence, CFA is considered the more appropriate approach, as it enables the evaluation of how well the conceptualised framework fits the data (Russell & Bobko, 1992). Compared with EFA, CFA provides a more rigorous and comprehensive means of validating measurement models, as it allows for the direct testing of theoretically grounded relationships among variables (Kele, 2020). Accordingly, CFA was adopted here to statistically evaluate the hypothesised associations derived from literature and reinforced by insights from the qualitative stage of the research. Partial least squares structural equation modelling (PLS-SEM) was selected for this study as it is particularly well-suited for situations involving non-normal or skewed data distributions. In such contexts, PLS-SEM provides a robust means of estimating complex models while avoiding the strict assumptions required by covariance-based SEM (Alhazemi, 2025). Overall, the CFA informed a defensible measurement specification, while the combination of PLS-SEM and group comparisons rigorously examined theory-driven relationships and applied managerial contrasts.

Subsequently, a main study involving 533 usable responses was undertaken to evaluate the scale's latent structure and overall validity. This phase employed structural equation modelling (SEM), explicitly using the Partial Least Squares approach (PLS-SEM), which was deemed appropriate given the distributional characteristics of the data and the exploratory nature of the research model.

SEM is a multivariate data analysis method often used in business research to test theoretically supported linear and additive causal models (Ali et al., 2018). SEM depicts one of the most salient research methods across various disciplines, including hotel management. Recent researchers employ SEM as an attractive alternative to carry out covariance-based modelling (J. F. Hair, Hult, Christian, et al., 2021). Multiple regression is considered a robust statistical method to determine the degrees of variance found in a dependent variable, and it is directly measured between the dependent and independent variables. However, it does not measure the relationship between each of the determining variables and fails to consider the contribution of each of the determining factors, and SEM can provide more details regarding the statistical relationships between all the variables in a model (C. Ryan, 2020)

To analyse the survey data, this study employed a series of statistical procedures facilitated through two software packages: IBM SPSS Statistics (Version 30) and SmartPLS 4. IBM SPSS was used to code and clean the dataset, as well as to conduct descriptive statistical analyses that provided insights into the sample characteristics and distributional properties of the data. SmartPLS 4, in turn, was utilised to assess the reliability and validity of the measurement model and to test the hypothesised relationships within the structural model using the PLS-SEM approach. This dual-software strategy enabled preliminary and advanced statistical evaluation in model testing.

Following Anderson and Gerbing's (1988) two-step approach, a measurement model was first estimated using CFA. After the assessment of the adequacy of the measurement model, Structural Equation Modelling (SEM) was utilised to find the best-fitting model and to test causal relationships. SEM, a multivariate technique, combines aspects of multiple regression and factor analysis to assess a series of dependent relationships simultaneously, which is not possible using other multivariate

techniques (e.g., multivariate analysis of variance, multiple regression, discriminant analysis, factor analysis, etc.) (Hair et al., 1998). This multivariate technique is useful for modelling tests including several independent/dependent variables and mediators/moderators (Hair et al., 1998).

In relation to data analysis and interpretation, the study anticipated that the survey results would reveal variations in opinions, attitudes, and a range of cultural dimensions among respondents. The magnitude of these differences was summarised using appropriate measures of dispersion, thereby enabling a more nuanced understanding of subgroup distinctions. To address concerns associated with an over-reliance on significance testing, the analysis incorporated Cohen's *d* statistics and confidence intervals. This approach provided an estimate of effect size and precision, offering a more robust interpretation of the practical significance of observed differences than reliance on *p*-values alone.

## **4.5 Statement of ethical consideration**

### ***4.5.1 Ethical Statement***

This study adhered to the principles of ethical research practice. Informed consent was obtained from all participants prior to data collection, and participation was entirely voluntary. Participant confidentiality and anonymity were strictly maintained throughout the study, with data used exclusively for research purposes.

No studies involving animals were conducted by the author. All procedures involving human participants complied with the ethical standards of the institutional research committees, as well as with comparable international ethical standards.

Ethics approval for this research project, titled “CSR Practices in Luxury Hotels of China: Perception, Cultural and Generational Differences,” was formally reviewed and granted by the Waikato Management School (WMS) Ethics Committee. The relevant ethics application numbers are WMS 21/222 (PhD Preliminary Phase), WMS 22/101 (PhD Final for Qualitative Phase), and WMS 24/219 (PhD Final for Quantitative Phase). Approval was provided in principle for the project as outlined in the submitted applications.

#### ***4.5.2 Informed Consent***

Informed consent will be obtained from all individual participants included in the study. Before collecting data from the respondents, I will provide the participant information sheet to them. The researcher will treat all information provided confidentially. The participants can withdraw the information even when collecting data or within one month of data collection by directly informing the researcher.

## **Chapter 5 Qualitative Research: Findings**

### **5.1 Introduction**

This chapter delves into the essence and justification of qualitative research, exploring the methodologies and techniques used for data analysis. An exploratory sequential mixed-methods strategy is adopted, beginning with collecting and analysing qualitative data to address the research questions. The research objectives of the qualitative phase are centred on elucidating the rationale and nature of qualitative research, encompassing the specific research techniques employed and the methods of data analysis utilised. Research on the factors influencing changes in employee behaviour within luxury hotels primarily relies on staff self-reports and personal interpretations of these phenomena, thereby focusing on individual perceptions and interpretations of the real world (Li et al., 2023).

However, there is a paucity of systematic and specific investigations into the underlying causes of these behaviours in this context (Dang & Do, 2024). Qualitative research is particularly valuable for examining the essence of such phenomena, as it allows for exploring aspects that may not be fully accounted for by existing theories (Denzin & Lincoln, 2018; Denzin et al., 2024).

This phase is designed to explore several key dimensions: it examines how employees perceive the concept of CSR, investigates the influence of cultural factors on CSR practices, and analyses the generational differences associated with these practices. Additionally, it seeks to identify the determinants and challenges inherent in implementing CSR within luxury hotels in China. The primary goal of this qualitative phase is to empirically establish a comprehensive understanding of staff perception of the CSR practice, thereby systematically establishing a framework for staff CSR practices, with a particular focus on perceived cultural and generational differences.

## **5.2 Data analysis and Participant Demographics**

### **5.2.1 Data Analysis**

Following the initial coding of the interview transcripts in NVivo 14, the analysis adhered to the fundamental steps for interview screening and coding as recommended by Bazeley and Jackson (2013) for semi-structured in-depth interviews. NVivo's functionalities facilitated the organisation of data into meaningful categories and supported the iterative process of theme refinement. Alam (2021) emphasises that NVivo enhances the rigour of qualitative analysis by providing systematic procedures for data coding, thematic development, and saturation assessment. A thematic analysis was performed to examine the significance of each theme and to identify emerging patterns based on coding frequency and co-occurrence. This approach facilitated a deeper understanding of the key themes relevant to the study's aims, thereby ensuring a more comprehensive and empirically grounded design of the subsequent survey instrument.

A substantial sample size is not imperative in qualitative research; instead, interviews are continued until a point of saturation and repetition is reached in the responses of participants, as elucidated by Lincoln et al. (2011). Furthermore, the quantity of interviews is contingent upon reaching the saturation point, characterised by the occurrence of data repetition and the emergence of evident themes. At this juncture, the researcher concludes the interview process, as the inclusion of further data does not contribute distinctively to the phenomenon interpretation (Charmaz, 2013; Creswell & Creswell, 2018).

Thematic analysis serves as a purposeful dialogue between the researcher and the data. Establishing a foundational set of predetermined themes linked to the research questions ensures a mutual focus during the analysis (Braun & Clarke, 2006). While

these themes guide the process, the researcher maintains an exploratory approach by posing open-ended questions that seek to elucidate and clarify specific subjects. This method allows for the uncovering of nuanced contextual information through the exchange of ideas and discussions Creswell and Poth (2018). Moreover, it is imperative that questions posed during interviews employ a language that is accessible to participants, facilitating their articulation of complex concepts. The efficacy of questioning is enhanced by employing an open-ended approach, although strategic prompts such as requesting concrete examples are frequently utilised to elicit more abstract themes and sub-themes. The questions in a thematic interview are subject to modification to align with the research trajectory and foster a coherent exploration of the research objectives.

Thematic analysis is focused on identifying and elucidating both implicit and explicit ideas within the data, commonly referred to as themes. Once these themes are identified, codes are developed to represent them, acting as linked or applied summary markers that facilitate further analysis of the raw data (Bazeley & Jackson, 2013). This systematic coding allows for a structured exploration of emerging themes. However, concerns regarding reliability may arise, particularly when comparing code frequencies, visualising relationships, and identifying code co-occurrences within the dataset. The interpretive nature of thematic analysis involves defining data elements and applying codes to textual segments, making reliability a critical consideration, more so than in word-based analyses.

Despite these challenges, thematic analysis remains a valuable tool for capturing the nuanced meanings within a textual dataset and is the most frequently employed method in qualitative research (Creswell & Poth, 2018). Its strength lies in its capacity to delve into the complexities of cultural frameworks, which requires a more profound

level of engagement and interpretation by the researcher (Gurney et al., 2022). This depth of analysis is particularly effective for studies aiming to uncover subtle variations and patterns within the data, providing rich insights into the subject matter (Saldaña, 2021).

**Table 1** Phases of thematic analysis

Phase	Description of the process
1. Familiarizing yourself with your data:	Transcribing data (if necessary), reading and re-reading the data, noting down initial ideas.
2. Generating initial codes:	Coding interesting features of the data in a systematic fashion across the entire data set, collating data relevant to each code.
3. Searching for themes:	Collating codes into potential themes, gathering all data relevant to each potential theme.
4. Reviewing themes:	Checking if the themes work in relation to the coded extracts (Level 1) and the entire data set (Level 2), generating a thematic ‘map’ of the analysis.
5. Defining and naming themes:	Ongoing analysis to refine the specifics of each theme, and the overall story the analysis tells, generating clear definitions and names for each theme.
6. Producing the report:	The final opportunity for analysis. Selection of vivid, compelling extract examples, final analysis of selected extracts, relating back of the analysis to the research question and literature, producing a scholarly report of the analysis.

Source from: Braun and Clarke (2006)

The method of data analysis, as illustrated in Table 1, followed the six-step framework proposed by Braun and Clarke (2006). The first step involved organizing and preparing the data for analysis, which included transcribing the interview data and systematically arranging it according to individual questions. This meticulous preparation ensured that the data was in a format conducive to a thorough examination. Following this, the researcher undertook an exhaustive review of the data to gain a comprehensive understanding of its nuances and overall expression, revisiting the text multiple times to ensure a deep familiarity with its content.

Subsequent phases of the analysis were aligned with the thematic analysis approach outlined by Braun and Clarke (2006), a widely recognised framework for identifying and extracting primary themes within qualitative data (Denzin et al., 2024). This approach allowed for a systematic data exploration, facilitating the identification of

both explicit and implicit patterns and themes. The thematic analysis framework provided a structured yet flexible method for examining the data, enabling the researcher to uncover the core themes that emerged from the participants' responses, thus ensuring a robust and nuanced data analysis.

The coding process was utilised to generate detailed descriptions and identify themes for subsequent analysis, a methodology supported by Saunders et al. (2015). Gehman et al. (2018) noted that thematic analysis is particularly advantageous when working with a limited dataset, especially when researchers clearly understand the specific issues under investigation. The researcher employed participant verification by returning the transcriptions to the participants to uphold the validity of the data. This step was taken to confirm that both the data and its interpretation accurately reflected the participants' intended meanings, thereby enhancing the reliability of the findings.

The final phase of the data analysis involved interpreting the findings, which were then critically compared against existing literature and theoretical frameworks for a comprehensive analysis. This comparative analysis allowed for the identification of consistencies and discrepancies between the study's findings and the broader body of knowledge, thereby contributing to a deeper understanding of the research topic. The iterative process of validation and comparison ensured that the study maintained a high standard of rigour and contributed meaningful insights to the existing literature.

### ***5.2.2 Participant Characteristics***

In this phase of the study, 38 individuals employed within the hotel industry participated in interviews. Of these participants, 4 held entry-level positions, providing insights from the perspective of those newly entering the industry. The managerial cohort consisted of 13 individuals in middle management roles, which included 10 managers and 3 supervisors, reflecting a diverse range of operational

responsibilities and experiences. The remaining 21 participants were senior executives, offering a strategic viewpoint on CSR practices within luxury hotels. Pseudonyms, in accordance with anonymity and confidentiality stated in the ethical guidelines (Corbin & Strauss, 2015), were employed to safeguard participant identities, and the hotels involved were anonymised to uphold privacy. A comprehensive overview of the characteristics of the hotel employees who participated in the semi-structured, in-depth interviews is presented in Table 2. This table emphasises key variables such as job position and age, which are essential for examining the generational and job-positional differences in staff perceptions of CSR. By focusing on these specific attributes, this study provides a nuanced understanding of how different age groups and job roles perceive and engage with CSR practices within the cultural context of China's luxury hotels.

**Table 2** Interview Participant Characteristics

No.	Pseudonyms	Position	Hotel	Profile of Participants
1	Ailsa	Director of HR	5-star hotel, international chain hotel	Female, 44
2	Cara	Director of HR	5-star hotel, international chain hotel	Female, 43
3	Kathy	Director of HR	5-star hotel, international chain hotel	Female, 44
4	Hui	F & B Manager	5-star hotel, international chain hotel	Female, 36
5	Ming	Executive Housekeeper	5-star hotel, international chain hotel	Male, 37
6	Jianhua	Deputy General Manager	4-star hotel, independent hotel	Male, 47
7	Xin	General Manager	4-star hotel, independent hotel	Male, 40

8	Jianrui	HR Manager	5-star hotel, independent hotel	Male, 31
9	Limei	SPA Manager	5-star hotel, international chain hotel	Female, 35
10	Ying	Deputy GM(Owner Representative)	5-star hotel, international chain hotel	Female, 48
11	Peng	IT Manager	5-star hotel, international chain hotel	Male, 42
12	Yanling	HR Manager	5-star hotel, independent hotel	Male, 40
13	Jing	Marketing-Events Manager	5-star hotel, international chain hotel	Female, 32
14	Yingyin	Management Trainee	5-star hotel, international chain hotel	Female, 22
15	Aileen	General Manager	5-star hotel, international chain hotel	Female, 42
16	Ziwei	Director of HR	5-star hotel, independent hotel	Male, 40
17	Rocky	Spa Director	5-star hotel, international chain hotel	Male, 41
18	Bruce	General Manager	5-star hotel, independent hotel	Male, 43
19	Yuan	Laundry Manager	5-star hotel, international chain hotel	Male, 43
20	Hongqi	General Manager	5-star hotel, independent hotel	Male, 39
21	David	Director of Administration	5-star hotel, independent hotel	Male, 45
22	Delia	Director of Operations	5-star hotel, international chain hotel	Female, 49

23	Zhenfeng	Management Trainee	5-star hotel, international chain hotel	Male, 22
24	Huiling	Senior Bulter	5-star hotel, international chain hotel	Female, 32
25	Juju	Director of HR	5-star hotel, international chain hotel	Female, 37
26	Andy	Director of Finance	5-star hotel, international chain hotel	Male, 48
27	Botao	Business Owner	4-star hotel, independent hotel	Male, 45
28	Qiu	Fitness Manager	5-star hotel, international chain hotel	Male, 36
29	Rong	Director of Sales	5-star hotel, international chain hotel	Female, 48
30	Roy	IT Manager	5-star hotel, international chain hotel	Male, 40
31	Kevin	Executive Sous Chef	5-star hotel, international chain hotel	Male, 42
32	Haitao	Front Office Supervisor	5-star hotel, international chain hotel	Male, 32
33	Chunyan	Shift Supervisor (F&B)	5-star hotel, international chain hotel	Female, 30
34	Wendi	Concierge	5-star hotel, international chain hotel	Male, 34
35	Jolly	Marketing Communication Manager	5-star hotel, international chain hotel	Female, 37
36	Rose	Director of HR	5-star hotel, international chain hotel	Female, 50

37	Jiayi	Hotel Manager	5-star hotel, international chain hotel	Female, 44
38	Leo	Management Trainee	5-star hotel, international chain hotel	Male, 24

### 5.3 Qualitative Findings: Definition and Perceptions of CSR practices

The first research objective aims to explore the perceptions of CSR among senior hotel management and line staff. To address this objective, specific interview questions were developed to elicit detailed responses about their understanding and experiences of CSR practices. The questions include:

- How familiar are you with the concept of corporate social responsibility (CSR)?
- What is your perception of CSR?
- Is CSR practiced in your hotel? If yes, how is it implemented? If not, could you explain why CSR is not practiced?
- Are there any CSR practices or initiatives that you believe are particularly important for luxury hotels to adopt?
- What role do you think senior management plays in promoting and implementing CSR practices in luxury hotels?
- How do you believe line staff can contribute to the success of CSR practices at your hotel?

A thematic analysis was conducted to identify key themes and patterns in the interview data to answer the research question. The following subsections provide a detailed exploration of these themes, offering insights into how CSR is perceived and enacted at different levels within the luxury hotels.

#### 5.3.1 Overall Perspective

In order to analyse the interview data effectively, it is crucial to assign codes to specific text segments that align with the three predetermined coding categories: Definition of CSR, CSR Perception, and Extension of Application. These categories

serve as a guide, providing a framework for the analysis. This involves using brief labels (2-5 words) that precisely capture the essence of each segment to uphold clarity and focus on the coding process.

After coding, it is important to group similar codes to identify broader themes and patterns. For instance, in the coding process by NVivo 14, multiple respondents referred to 'fulfil responsibilities', 'sense of accomplishment' and 'meet obligations'. These responses can be clustered under a single theme, 'employee responsibility'. While 'meeting obligations and 'fulfilling responsibilities' are functional requirements, a "sense of accomplishment" reflects the emotional outcome of achieving these tasks. These concepts are interconnected as they collectively highlight the relationship between performing one's duties (a functional requirement) and the emotional satisfaction derived from doing so (an emotional outcome).

The justification for clustering these responses under a single theme, "employee responsibility", is that meeting obligations and fulfilling responsibilities can lead to a sense of accomplishment. Although 'sense of accomplishment' may initially appear to be an emotional outcome, it is often the result of successfully fulfilling functional responsibilities. Therefore, in the context of CSR practices, employees may feel a sense of accomplishment not merely as a personal feeling but as a reflection of their ability to meet the CSR-related expectations of their role effectively. This clustering helps to reveal underlying patterns in the data and allows for a more nuanced understanding of the topics being studied.

The analysis of the interview data suggests that 'employee responsibility' is one of the most frequently mentioned themes in relation to the concept of CSR. This theme was identified in responses from thirty-one out of thirty-seven participants, indicating a broad consensus among employees about the meaning of CSR within the context of their work environment. However, it is important to distinguish between employee

responsibility as a basic requirement of employment and its specific link to CSR. While meeting responsibilities and obligations is indeed a core function of employment, participants in this study view their responsibilities through the lens of CSR as something more than merely fulfilling job duties.

In this context, CSR is not just seen as an extension of organisational policies but as an ethical framework that requires employees to engage in actions that align with broader social and environmental goals. Employees perceive CSR not only as an abstract notion but as a tangible commitment to fulfilling responsibilities that go beyond the basic expectations of their roles. This includes psychological dedication and concrete actions that not only meet organisational goals, but also contribute to the company's CSR initiatives, such as sustainability and community engagement. Thus, the understanding of CSR reflects a perception of responsibility that is intertwined with ethical and sustainable practices, illustrating how employees believe their work contributes to larger societal impacts.

The analysis was conducted both with and without the word "hotel" to uphold a comprehensive understanding of the data. Given that "hotel" is the most frequently occurring term in the dataset, it functions as a context variable that might skew the assessment of CSR concepts and implementation. By excluding references to "hotel," the analysis aims to isolate the core elements of CSR that are universally applicable across different contexts, thus avoiding potential biases introduced by the specific setting. This methodological choice is particularly important considering that all respondents operate within the same industry context; hence, removing the word "hotel" allows for a clearer examination of the fundamental themes related to CSR.

Following the guidance provided by my supervisor, this study also consulted Saldaña (2021) comprehensive work on coding in qualitative research, along with Denzin and Lincoln (2018)'s authoritative handbook, to inform the coding process. These

resources provide valuable examples and detailed methodologies for coding qualitative data, thereby ensuring a rigorous and methodologically robust analysis. By employing the coding techniques outlined in these texts, the study is able to capture the subtle nuances in participants' perceptions of CSR, with a particular focus on key themes such as employee responsibility and the varying interpretations of CSR practices across different job roles and generational cohorts.

The analysis process for the theme "Employee Responsibility Fulfilment" employed a systematic coding approach to elucidate how employees perceive their roles and obligations within the framework of CSR. Initially, codes such as "fulfilling duties," "meeting expectations," and "achieving goals" were meticulously applied to text segments that articulated participants' views on their responsibilities within the organisation. These codes were deliberately selected to encapsulate both the explicit expressions and the nuanced implications of the employees' sense of duty and accountability. However, these codes reflect more than just the functional requirements of employment. Rather, they reveal how employees conceptualise CSR as an additional layer of responsibility—one that encompasses not only the fulfilment of organisational duties but also a moral and ethical obligation to contribute positively to society. By synthesising these initial codes under the overarching theme of "Employee Responsibility Fulfilment", the analysis emphasises the dual focus employees have on both their immediate responsibilities and the broader ethical and sustainable impact of their actions within the company.

This theme, therefore, reveals that for many employees, meeting responsibilities is not simply a matter of fulfilling contractual obligations but is intrinsically linked to CSR principles. The sense of accomplishment that arises from fulfilling responsibilities is connected to their role in upholding the organisation's CSR values. This theme reflects a deeper understanding of the responsibility that extends beyond fundamental job requirements. It highlights how employees perceive CSR as integral to their roles,

linking personal fulfilment with the company's broader social mission. The following quotes from the transcriptions further illustrate the theme of employee responsibility, highlighting its significance as a core aspect of CSR.

*"In our hotel, CSR means that we must fulfil our duties not just to the company but also to the community around us." (Andy, Director of Finance, 5-star hotel, international chain hotel) Note: External orientation – focus on responsibility to the community*

*"I see CSR as fulfilling the expectations of our guests and our employees, making sure that everyone benefits." (Jianhua, Deputy General Manager, 4-star hotel, independent hotel) Note: Internal orientation – focus on fulfilling expectations within the hotel environment*

*"For some people, it's a challenging social responsibility to fulfil. It really comes down to personal self-discipline... You have to require yourself to fulfil this social responsibility." (Huiling, Senior Butler, 5-star hotel, international chain hotel) Note: External orientation – focus on personal responsibility towards society*

*"To me, this is taking on a social responsibility. The staff were deployed at various posts because at that time there were only a few dozen of us left in the hotel... This effort was not just about fulfilling a job, but also a responsibility towards the surrounding community and society." (Jianrui, HR Manager, 5-star hotel, independent hotel) Note: External orientation – focus on responsibility to society beyond job duties*

*"After participating in such activities, I gained a sense of accomplishment that goes beyond monetary rewards." (Ailsa, Director of HR, 5-star hotel, international chain hotel) Note: Emotive outcome — focus on personal satisfaction from contributing to CSR*

The interview data suggests that employee responsibility is a key theme in relation to CSR, but upon deeper examination, three distinct sub-themes emerge: External Orientation, Internal Orientation, and Emotive Outcome. These themes represent varying perceptions of CSR and the responsibilities that employees feel they need to fulfil, not only within their immediate work context but also toward broader societal and personal goals. By categorising the data in this manner, the analysis captures a more nuanced understanding of how CSR is perceived across different levels of management.

#### Sub-theme 1: External Orientation

This theme encapsulates the notion that employees perceive CSR as an obligation extending beyond the organisation to include external stakeholders such as the community and society at large. Employees understand CSR not merely as a duty to their employer but as a broader social responsibility, emphasising ethical and moral considerations associated with their work. This perspective highlights their commitment to contributing to societal well-being and the surrounding environment, thereby extending their roles beyond the confines of their job descriptions and the physical boundaries of the luxury hotels.

*"Our environmental responsibility aligns with the ongoing discourse on environmental protection... we dedicate substantial manpower and resources each week to enhance the beauty of our surroundings." (Yinghua, Deputy GM, 5-star hotel, international chain hotel)*

*"At Hyatt, we see CSR as an integral part of our business... it's about going beyond compliance and making a positive impact on society and the environment." (Jiayi, Hotel Manager, 5-star hotel, international chain hotel)*

*“Our responsibility to the community involves participating in local charity events, such as beach clean-ups, that foster a sense of responsibility toward the environment and the people around us.” (Ying, Deputy GM, 5-star hotel, international chain hotel)*

*“The Ritz-Carlton has always been committed to giving back to the community. For instance, we uphold that the surrounding areas are clean and safe... and participate in various local environmental initiatives.” (Zhenfeng, Management Trainee, 5-star hotel, international chain hotel)*

By aligning their roles with the external dimensions of CSR, both employees and managers reinforce the idea that their actions have a significant impact on the broader community. This collective sense of responsibility underscores the importance of CSR as a means of fulfilling a greater societal purpose. It illustrates how employees integrate their professional responsibilities with their personal values, thereby promoting a culture that prioritises social obligations alongside organisational objectives.

#### Sub-theme 2: Internal Orientation

This theme highlights the perception of CSR as fulfilling the internal expectations of the organisation, emphasising responsibilities toward colleagues, guests, and the operational success of the hotel. Employees perceive CSR as a mechanism to meet the internal demands of the hotel environment by focusing on operational and service-related duties. This internal orientation aligns CSR with internal processes and stakeholder needs, such as providing quality service to guests and addressing employee needs. From this perspective, CSR is framed as a tool for balancing internal stakeholder interests and maintaining a positive organisational environment. For many employees, CSR involves fulfilling contractual obligations, ensuring guest

satisfaction, and supporting coworkers, thereby contributing to the well-being of those directly within their work environment.

*"Internal responsibilities can be discussed from two aspects. The first aspect involves fulfilling certain legal and regulatory responsibilities toward employees." (Bruce, General Manager, 5-star hotel, independent hotel)*

*"We provide human resources services to facilitate employees' sustainable development within the company... This fosters a harmonious labour relationship." (Ying, Deputy GM, 5-star hotel, international chain hotel)*

*"CSR is about fulfilling our obligations to both our guests and our employees... ensuring that everyone benefits from the services we provide." (Jianhua, Deputy General Manager, 5-star hotel, independent hotel)*

*"One important responsibility of our hotel is to take care of our employees and make sure they are in a safe working environment. This is a fundamental part of how we see CSR." (Peng, IT Manager, 5-star hotel, international chain hotel)*

*"At the Edition Hotel, our focus during the pandemic was ensuring the well-being of both guests and staff, with no layoffs or salary cuts despite financial difficulties." (Yingyin, Management Trainee, 5-star hotel, international chain hotel)*

### Sub-theme 3: Emotive Outcome

The third theme identifies CSR as a source of personal emotional fulfilment for employees. Engaging in CSR-related activities provides a sense of accomplishment and personal satisfaction that goes beyond the material or professional rewards typically associated with job performance. This theme emphasises the intrinsic

rewards that employees experience, such as a heightened sense of purpose, pride, and fulfilment derived from contributing to socially responsible initiatives.

*"Doing good deeds brings joy not only to others but also to oneself." (Bruce, General Manager, 5-star hotel, independent hotel)*

*"Participating in CSR activities, such as blood donation drives, gives me a strong sense of pride in my work and my contribution to society." (Rose, Director of HR, 5-star hotel, international chain hotel)*

*"CSR activities allow me to feel more connected to my company and give me a sense of pride in the brand and what we stand for." (Jolly, Marketing Communications Manager, 5-star hotel, international chain hotel)*

This personal dimension of CSR illustrates how participation in these activities enhances employees' emotional well-being, highlighting the emotive outcomes of engaging in socially responsible work. By aligning their roles with meaningful CSR efforts, employees find greater satisfaction in their work, benefiting external and internal stakeholders and enriching their professional lives. This perspective underscores that CSR initiatives serve not only organisational objectives but also fulfill employees' personal aspirations for making a positive impact on society.

To further investigate the definition and perceptions of CSR, this study explores how CSR is understood from the perspectives of senior hotel management and line staff in luxury hotels. CSR can be conceptualised in various ways, reflecting differing viewpoints across organisational hierarchies. Previous research (A. Ko et al., 2019; Lee et al., 2013; Mackenzie & Peters, 2014) have indicated that job positions significantly influence perceptions of CSR, suggesting that varying managerial levels may hold distinct views on CSR practices.

In this study, hotel staff are categorised into three groups: senior management, middle management, and entry-level line staff. Directors and senior managers are grouped under senior management, managers and supervisors are classified as middle management, and all other employees are considered entry-level line staff. This classification allows for a nuanced analysis of how perceptions of CSR may differ across different levels of responsibility within luxury hotels. By stratifying the participants in this manner, the study provides deeper insights into how organisational roles influence the understanding and implementation of CSR initiatives.

### ***5.3.2 Senior Management's Perspective***

The role of senior management and their influence on CSR initiatives emerged as a crucial theme during the interviews. It is noteworthy that when discussing 'leadership' in the context of CSR practices, hotel senior management frequently mentioned terms such as 'integration' and 'promotion'. The findings suggest that leadership is pivotal in establishing the importance of CSR efforts within luxury hotels. Senior managers are perceived as key decision-makers and as role models who must exemplify the values and principles of CSR to effectively inspire and guide their teams. Such leadership is essential to highlight that CSR practices are not merely superficial or compliance-driven but rather deeply embedded in the hotel's operations and culture.

These observations align with previous studies emphasising the critical role of leadership in CSR implementation. For instance, Waldman and Siegel (2008) argue that leadership commitment is fundamental in integrating CSR into organizational strategies. Likewise, Kim and Thapa (2018) found that ethical leadership significantly influences organisational performance by fostering a culture of social responsibility. Similarly, Du et al. (2013) found that authentic leadership enhances employee engagement in CSR initiatives. The notion that effective CSR implementation requires fostering a culture that genuinely values CSR efforts rather than merely allocating resources is well documented in the literature (Groves & LaRocca, 2011). The influence of senior management is thus vital in embedding CSR into the hotel's overall strategy and daily operations, making it a fundamental part of the hotel's ethos rather than a peripheral activity.

*"First and foremost, I must lead by example and take on my responsibilities to inspire my loyal team to forge ahead." (Bruce, General Manager, 5-star hotel, independent hotel) Note: Role modelling CSR values*

*"We lead by example. When senior management takes CSR seriously, everyone follows. We actively participate in these programs to show our employees the importance of giving back." (Ying, Deputy GM, 5-star hotel, international chain hotel) Notes: Role modelling CSR values*

*"In luxury hotels, senior management plays a crucial role in promoting and implementing CSR practices. Our leadership sets the tone for the whole place. When senior leaders are genuinely committed to CSR, it sends a strong message to everyone about how important it is." (Delia, Director of Operations, 5-star hotel, international chain hotel) Notes: Setting CSR priorities*

*"When we discuss our annual strategies, CSR is integrated into every decision we make. This ensures that our hotel not only meets financial targets but also contributes to the community and environment." (Rose, Director of HR, 5-star hotel, international chain hotel) Notes: Notes: Setting CSR priorities*

*"I'd say senior management plays a critical role in promoting and implementing CSR practices in luxury hotels. They're like the captains of a ship, steering the entire team towards a common goal. They set the tone for the hotel's values and are key in making sure that CSR isn't just a buzzword but a core part of our culture." (Kevin, Executive Sous Chef, 5-star hotel, international chain hotel) Notes: Leadership commitment*

*"Leadership isn't just about making sure things run smoothly; it's about showing your staff that you believe in CSR. I take pride in showing our team that we're serious about giving back." (Andy, Director of Finance, 5-star hotel, international chain hotel) Notes: Leadership commitment*

Furthermore, the effectiveness of CSR initiatives appears to be closely linked to the authenticity and visibility of leadership efforts, which can significantly impact both internal engagement and external perceptions of the hotel's commitment to social and environmental causes. This is consistent with Morsing and Schultz (2006) emphasis on the importance of leadership communication in CSR. The theme "Impact of Leadership on CSR Implementation" can be delineated into three key aspects: Leadership Commitment, Setting CSR Priorities, and Role Modelling CSR Values. These findings underscore that senior management's commitment and prioritisation of CSR are instrumental in fostering a culture that profoundly values CSR practices within luxury hotels. By leading by example, senior management encourages all

employees to actively participate in and support CSR initiatives, thereby reinforcing the organisation's commitment to social responsibility.

### ***5.3.3 Middle Management's Perspective***

In exploring the definitions and perceptions of CSR among middle management in luxury hotels, it is essential to distinguish between concepts that are salient, important, or determinants for implementation, as emphasised by the managers and supervisors. Middle managers often view CSR practices through the lens of operational feasibility and alignment with organisational objectives. Recent studies indicate that managerial ownership is pivotal in interpreting and enacting organisational CSR policies (Thosuwanhot & Lee, 2024). Their perceptions significantly influence how CSR initiatives are prioritised and integrated into daily operations.

When analysing the qualitative data, it becomes evident that certain terms and concepts are immediately salient to middle managers, such as "integrating operations," "brand reputation," and "employee engagement." These terms are top-of-mind responses when discussing CSR, reflecting their immediate associations with the concept. However, salience does not necessarily equate to importance. For instance, "brand reputation" emerged as a prominent theme in understanding middle management's perceptions of CSR practices within luxury hotels. Middle managers frequently associated CSR initiatives with enhancing the hotel's brand image and market positioning. This salience indicates that when considering CSR, middle managers' immediate reaction is to reflect on its impact on brand reputation.

Theme: Brand Reputation

*"Engaging in CSR activities definitely benefits the brand's reputation. Many people and organisations are willing to collaborate with a brand that demonstrates positive*

*energy and proactive social responsibility." (Jolly, Marketing Communications Manager, 5-star hotel, international chain hotel)*

*"CSR practices can promote local culture and serve as a selling point for business, which strengthens the brand's image while benefiting both the hotel and the local community." (Peng, IT Manager, 5-star hotel, international chain hotel)*

*"By engaging in CSR practices, our hotel maintains a strong community presence, and this creates a positive image for the brand, which our guests and partners appreciate." (Andy, Fitness Manager, 5-star hotel, international chain hotel)*

Middle managers repeatedly linked CSR with enhancing brand image and market positioning. As one marketing manager emphasised, engaging in visible CSR initiatives attracts partners and projects a positive corporate identity. Others concurred that CSR activities “serve as a selling point” for the hotel, simultaneously benefiting the community and strengthening the brand’s reputation.

Brand reputation emerged as a key concern for middle managers, who viewed CSR as a strategic tool to differentiate the hotel in a highly competitive market. Many noted that visible CSR efforts enhance the hotel’s image and appeal to stakeholders. One marketing manager, for example, observed that luxury hotels “are willing to collaborate with a brand that demonstrates positive energy and proactive social responsibility,” underscoring the role of CSR in building goodwill. Others mentioned that CSR initiatives can “serve as a selling point” by promoting local culture and community welfare, which in turn bolsters the hotel’s reputation. This importance is underscored by the belief that a strong brand reputation, reinforced by authentic CSR efforts, leads to increased customer trust and preference. Regarding S.-Y. Park and Levy (2014), CSR initiatives in the hospitality industry contribute to building a

positive brand image, which in turn enhances customer loyalty and financial performance.

Moreover, brand reputation acts as a determinant in the implementation of CSR practices. Middle managers recognise that neglecting CSR can adversely affect the hotel's reputation, potentially leading to a loss of customers and revenue. Resource allocation for CSR initiatives is often justified by the necessity to maintain or improve brand reputation. This perspective aligns with the findings of Kang et al. (2010), who argue that in the hospitality industry, pressures related to brand reputation drive the adoption of CSR practices to meet stakeholder expectations and industry standards.

Comparing these findings with current literature reveals a consistent emphasis on brand reputation as a critical factor in CSR engagement within the hospitality sector. It serves as a determinant by driving resource allocation decisions and shaping the prioritisation of CSR initiatives. Although specific recent studies from 2022–2023 are beyond the scope of this analysis, earlier research supports this view. For instance, Lee and Heo (2009) highlight that publicly traded hotels strategically employ CSR activities to enhance brand prestige and customer perceptions of exclusivity. Middle managers, therefore, play a crucial role in implementing CSR initiatives that align with brand values and contribute to a favourable organisational image.

Furthermore, determinants for CSR implementation are identified through factors that constrain or facilitate the adoption of CSR practices. Middle managers often point to resource availability, organisational support, and stakeholder pressure as critical determinants (Ellerup Nielsen & Thomsen, 2009; Pandey et al., 2024). For example, limited budgets or lack of support from senior leadership can hinder the implementation of CSR initiatives, even if they are deemed important or salient. Understanding these determinants is crucial for developing effective CSR strategies that are both practical and impactful.

This nuanced understanding aligns with the middle managers' emphasis on carefully examining the context in which coded words are used. By distinguishing between what is merely salient and what is truly important or determinant, the researcher can develop more targeted survey questions for the quantitative stage. This approach ensures that the survey captures the factors that genuinely influence middle managers' engagement with CSR practices, leading to more accurate and actionable insights.

The perceptions of middle managers regarding CSR are complex and multifaceted. According to M. Zhang et al. (2020), middle managers often act as intermediaries between senior leadership and frontline employees, mediating the translation of CSR policies into practice. Their unique position allows them to influence the successful implementation of CSR initiatives. This is supported by Ellerup Nielsen and Thomsen (2009), who found that middle managers' commitment to CSR significantly affects organisational performance.

Recent literature highlights that middle managers prioritise CSR practices that directly align with operational goals and performance metrics, highlighting activities that enhance customer satisfaction and operational efficiency (Kim & Thapa, 2018). This integration of CSR into operational processes reflects a pragmatic approach where CSR initiatives are aligned with core business objectives, serving both ethical considerations and business outcomes. However, resource constraints and organisational culture are often determinants that either facilitate or hinder the implementation of these practices (Knight et al., 2022; Pandey et al., 2024).

Theme: Integrating Operations

*"CSR practices are not just separate activities but are integrated into our hotel's daily operations. For example, we make sure to reduce energy consumption during*

*off-peak times, which aligns with both our operational goals and CSR objectives."*  
(Andy, Fitness Manager, 5-star hotel, international chain hotel)

*"Sustainability efforts, such as managing energy consumption during events, are built into our operations. This ensures that CSR is part of our everyday work, not just an occasional effort."* (Jing, Marketing-Events Manager, 5-star hotel, international chain hotel)

*"Integrating CSR into our operations not only benefits the environment but also enhances operational efficiency, such as reducing waste and lowering costs."* (Peng, IT Manager, 5-star hotel, international chain hotel)

Theme: Employee engagement

Employee engagement emerged as a significant theme in understanding the impact of CSR practices within luxury hotels. The qualitative data suggest that CSR initiatives play a crucial role in uniting employees and fostering stronger relationships among staff members. As noted by Hui, *"CSR practices help to unite employees and foster better relationships. Participating in these activities brings colleagues together, creating a sense of belonging and shared purpose."* (F & B Manager, 5-star hotel, international chain hotel). This indicates that involvement in CSR activities enhances team cohesion and cultivates a collective identity among employees.

Furthermore, CSR engagement appears to strengthen employees' connection to the company's culture and values. According to Jolly, *"Every year, our employees actively participate in community service activities, and it enhances their understanding of the company's culture. This engagement with CSR helps build employee loyalty and pride."* (Marketing Communications Manager, 5-star hotel, international chain hotel). This observation suggests that CSR initiatives not only promote organizational commitment but also instill a sense of pride and loyalty

among employees, thereby potentially reducing turnover rates and improving overall job satisfaction.

Moreover, employees perceive CSR participation as an avenue to contribute positively both within the hotel and in the broader community. Peng remarked, "*The CSR practices we are involved in make the staff feel more responsible and connected to the company's values, encouraging them to contribute positively both within the hotel and in the community.*" (IT Manager, 5-star hotel, international chain hotel), This underscores the role of CSR in enhancing employees' sense of responsibility and alignment with organisational values, leading to increased proactive behaviours and discretionary efforts in their roles.

These findings align with existing literature emphasising the importance of employee engagement in the successful implementation of CSR initiatives. Previous studies have demonstrated that employee involvement in CSR activities enhances organizational commitment and fosters a positive work environment (Glavas, 2016; Kim et al., 2010). By engaging employees in socially responsible practices, organisations can leverage CSR as a strategic tool to improve employee morale, productivity, and retention.

#### ***5.3.4 Line Staff's Perspective***

Line staff often perceive CSR as integral to their primary operational roles, focusing on immediate responsibilities such as guest service and maintaining hotel standards. This perspective underscores the theme of Fulfilling Operational Responsibilities, wherein line staff believe that CSR begins with excelling in their core duties. By delivering quality service and upholding hotel standards, they feel they are indirectly contributing to CSR initiatives. From their viewpoint, fulfilling these foundational responsibilities creates a basis upon which broader CSR goals can be built, positioning CSR as inherently linked to their day-to-day work. This understanding

ensures that both internal expectations and external perceptions of the hotel's reputation are upheld, highlighting operational excellence as a core aspect of CSR.

The following quotes from the transcriptions further exemplify the theme:

*"As employees, our first responsibility is to perform our internal duties well. Only then can we consider the broader contributions to the hotel and the community." (Yingyin, Management Trainee, 5-star hotel, international chain hotel)*

*"In our line of work, making sure guests are well-served is part of our responsibility to the hotel's CSR. If we meet their expectations, we are indirectly fulfilling CSR." (Leo, Management Trainee, international chain hotel)*

These quotes illustrate that line staff perceive CSR as deeply embedded within their daily roles. They view fulfilling operational responsibilities not as separate from CSR but as foundational elements that support and enhance the hotel's social responsibility efforts. This perspective underscores how line staff consider the effective execution of their duties, such as delivering exceptional guest services and upholding high hotel standards as crucial components of CSR. Their commitment to service excellence directly impacts maintaining a positive brand image and meeting guest expectations, which are integral to the hotel's overall CSR objectives.

This understanding aligns with recent literature that underscores the integral role of employees in CSR initiatives within the hospitality industry. For instance, Kim et al. (2017) found that frontline employees view their routine tasks as opportunities to contribute to the organisation's CSR objectives, thereby enhancing customer satisfaction and loyalty. Similarly, Dang and Do (2024) argue that internal CSR initiatives, such as fostering a supportive work environment and promoting employee well-being, enhance employees' sense of responsibility and motivation to perform their roles effectively. This internal focus is crucial, as it lays the groundwork for

external CSR initiatives and enhances the hotel's reputation both internally and externally.

### 5.3.5 Conclusion: Exploring Perceptions of CSR Among Hotel Staff

One of the key objectives of the qualitative phase of this study was to explore the perceptions of CSR among senior hotel management, middle management, and line staff. Table 2 provides a comparative analysis of these groups' definitions and interpretations of CSR, highlighting both shared and divergent views, offering a comprehensive view of its role within luxury hotels. The findings revealed that while all staff levels understood the importance of CSR, the specific themes they focused on, such as external orientation, internal operational responsibilities, leadership commitment, and emotional outcomes, varied significantly, reflecting their roles within the organisation.

**Table 2: Comparative Perceptions of CSR Among Hotel Staff**

<b>Themes and Sub-themes</b>	<b>Senior Management</b>	<b>Middle Management</b>	<b>Line Staff</b>
<b>Overall Perspective:</b>			
<b>Employee Responsibility</b>			
<b>Fulfilment</b>			
<b>Sub-theme 1: External Orientation</b>	<p><i>“Leadership isn’t just about making sure things run smoothly; it’s about showing your staff that you believe in CSR. I take pride in showing our team that we’re serious</i></p>	<p><i>“CSR practices can promote local culture and serve as a selling point for business, which strengthens the brand’s image while</i></p>	<p><i>“During the pandemic, we arranged free food for guests and employees who were stranded. This was not just</i></p>

<b>Themes and Sub-themes</b>	<b>Senior Management</b>	<b>Middle Management</b>	<b>Line Staff</b>
	<i>about giving back.” (Qiu, Fitness Manager, 5-star hotel, international chain hotel)</i>	<i>benefiting both the hotel and the local community.” (Peng, IT Manager, 5-star hotel, international chain hotel)</i>	<i>service; it was a contribution to society.” (Zhenfeng, Management Trainee, 5-star hotel, international chain hotel)</i>
<b>Sub-theme 2: Internal Orientation</b>	<i>“CSR is always on the agenda in our senior management meetings. It’s crucial that we align our operations with social responsibility goals and make that clear to everyone in the company.” (Jing, Marketing-Events Manager, 5-star hotel, international chain hotel)</i>		<i>“In our line of work, making sure guests are well-served is part of our responsibility to the hotel’s CSR. If we meet their expectations, we are indirectly fulfilling CSR.” (Leo, Management Trainee, international chain hotel)</i>
<b>Sub-theme 3: Emotive Outcome</b>	<i>“As a leader, my commitment to CSR is visible through my involvement in every initiative we run. It’s not just about delegating; it’s about</i>		<i>“After the beach cleanup event, I felt a sense of pride and satisfaction. It’s rewarding to see the impact we can have</i>

<b>Themes and Sub-themes</b>	<b>Senior Management</b>	<b>Middle Management</b>	<b>Line Staff</b>
	<i>being present and showing that this matters.” (David, Director of Administration, 5-star hotel, independent hotel)</i>		<i>beyond the hotel.” (Ying, Deputy GM, 5-star hotel, international chain hotel)</i>
<b>Senior Management’s Perspective: Leadership in CSR Implementation</b>		<i>“I’d say senior management plays a critical role in promoting and</i>	
<b>Sub-theme 1: Role Modelling CSR Values</b>	<i>“First and foremost, I must lead by example and take on my responsibilities to inspire my loyal team to forge ahead.” (Bruce, General Manager, 5-star hotel, independent hotel)</i>	<i>implementing CSR practices in luxury hotels. They’re like the captains of a ship, steering the entire team towards a common goal.” (Kevin, Executive Sous Chef, 5-star hotel, international chain hotel)</i>	

<b>Themes and Sub-themes</b>	<b>Senior Management</b>	<b>Middle Management</b>	<b>Line Staff</b>
	<p><i>“In luxury hotels, senior management plays a crucial role in promoting and implementing CSR practices. Our leadership sets the tone for the whole place. When senior leaders are genuinely committed to CSR, it sends a strong message to everyone about how important it is.”</i></p> <p><i>(Delia, Director of Operations, 5-star hotel, international chain hotel)</i></p>	<p><i>“Follow the CSR priorities established by management.”</i> (Qiu, Fitness Manager, 5-star hotel, international chain hotel)</p>	
<b>Sub-theme 2: Setting CSR Priorities</b>			
	<p><i>“As a leader, my commitment to CSR is visible through my involvement in every initiative we run. It’s not just about delegating, it’s about being present and showing that this matters.”</i> (David, Director of Administration, 5-star hotel, independent hotel)</p>		
<b>Sub-theme 3: Leadership Commitment</b>			

Themes and Sub-themes	Senior Management	Middle Management	Line Staff
Middle Management's Perspective			
Theme: Brand Reputation		<p><i>“CSR initiatives are aligned with branding strategies.” (Peng, IT Manager, 5-star hotel, international chain hotel)</i></p>	
Theme: Integrating Operations		<p><i>“Sustainability efforts, such as managing energy consumption during events, are built into our operations.” (Jing, Marketing-Events Manager)</i></p>	
Theme: Employee Engagement		<p><i>“CSR practices help to unite employees and foster better relationships.” (Jolly, Marketing Communication Manager, 5-star hotel, international chain hotel)</i></p>	<p><i>“Participating in activities like the Rainbow Run gave me a feeling of fulfillment, knowing we’re doing something meaningful for the environment and the community.” (Chunyan, Shift</i></p>

Themes and Sub-themes	Senior Management	Middle Management	Line Staff
			<i>Supervisor, 5-star hotel, international chain hotel)</i>

External orientation, defined as the belief that CSR involves fulfilling obligations to the broader community, was emphasised across all staff levels but manifested differently. Senior management focused on shaping CSR strategies that positively impact the surrounding community, viewing CSR as a means to engage external stakeholders and enhance the hotel's brand reputation, thereby upholding the organisation's socially beneficial presence (Pandey et al., 2024). In contrast, line staff highlighted direct community engagement activities, such as assisting during crises or participating in local events, reflecting a hands-on understanding of CSR and their active participation in the hotel's broader social mission. Furthermore, external orientation emerged as a central theme, with senior management and line staff both emphasising CSR's broader societal responsibilities. Senior management viewed CSR as essential to maintaining the hotel's reputation and societal contribution. This external focus aligned with academic research by Waldman and Siegel (2008), which highlighted the importance of leadership in embedding CSR into the organisational strategy to benefit society at large. The sub-theme of leadership commitment was also highlighted here, with senior managers taking personal responsibility for modelling CSR values and demonstrating their commitment to both internal and external stakeholders.

Role modelling was identified as a crucial theme, particularly among senior management, who viewed themselves as role models influencing how CSR is perceived and enacted throughout the organisation. Their ability to set CSR priorities and lead by example is essential in establishing a culture that profoundly values CSR, reinforcing the notion that CSR is a fundamental part of the hotel's ethos rather than a

superficial or compliance-driven activity (Morsing & Schultz, 2006; Ozturk et al., 2021; J. Yang & Basile, 2022). Middle managers and line staff recognized the significant role of leadership, noting that the visible commitment of senior management provides the necessary support, resources, and motivation to engage in CSR activities, thereby fostering a cohesive organizational approach to CSR.

The theme of integrating operations was particularly highlighted by middle management, who advocated aligning CSR with operational goals to enhance service quality and achieve greater efficiency. For instance, sustainability efforts such as managing energy consumption during events were cited as examples of integrating CSR into daily operations. This approach aligns with the view that CSR is inherently tied to an organisation's operational excellence (Ellerup Nielsen & Thomsen, 2009; Nielsen & Thomsen, 2023). Senior management acknowledged the importance of operational integration, stressing that CSR should permeate all facets of business operations. Line staff, focusing on meeting guest expectations and fulfilling immediate responsibilities, contribute to CSR objectives through their practical and immediate actions.

Middle management similarly acknowledged the external orientation of CSR but emphasized brand reputation as a key outcome. This aligned with studies such as Du et al. (2007), which suggested that a strong CSR reputation enhanced customer loyalty and positioned the company as a socially responsible brand. However, middle managers tended to view external CSR as a byproduct of operational efficiency, balancing community engagement with internal demands. Line staff, on the other hand, were more directly involved in community engagement activities, such as environmental cleanups, which reflected their more hands-on approach to CSR. This direct involvement provided line staff with a sense of personal fulfilment, contributing to the emotive outcomes sub-theme.

Internal orientation, the focus on meeting obligations within the organization, was another prominent theme, particularly emerged prominently among middle management and line staff. Middle managers emphasised operational aspects of CSR, such as employee training and maintaining service quality, viewing these efforts as vital to the success of the hotel's CSR initiatives and as enhancements to internal processes and organisational efficiency (Groves & LaRocca, 2011, 2012). Integrating CSR into operations, as mentioned by middle managers in the table, reflected the idea that CSR had to be part of daily business activities, including reducing energy consumption and waste. This perspective aligns with Nielsen and Thomsen (2009) argument that CSR must be integrated into the everyday functioning of an organisation to be effective.

Line staff similarly understood their role in fulfilling internal responsibilities, viewing operational excellence, such as meeting guest expectations, as integral to the hotel's CSR. They believed that by performing their duties effectively, they contributed to CSR indirectly by upholding the hotel's reputation and standards. This focus on internal responsibilities supported the argument that CSR needed to be integrated into employees' daily roles to have meaningful and sustainable impacts (Pandey et al., 2024). The importance of leadership commitment in promoting these operational priorities could not be overstated. As seen in the table, both middle management and line staff looked to senior management for direction on how to integrate CSR into their daily activities.

Another key finding related to the emotive outcomes experienced by line staff, who derived a deep sense of personal fulfilments from their involvement in CSR activities. These emotional connections to CSR, particularly when engaging in community or environmental efforts, were vital for increasing employee satisfaction and loyalty (Nazir et al., 2021). Senior management experienced emotive outcomes linked to their leadership role and the satisfaction derived from successfully guiding CSR initiatives

that positively impacted both the organization and the community. Middle management also reported emotional satisfaction from CSR activities, perceiving them as enhancing team morale and fostering a positive work environment. Line staff, however, associated CSR with personal growth and fulfilment, as evidenced by their participation in community service activities like the Rainbow Run or local environmental programs.

Finally, the theme of leadership commitment deserved special attention, as it cut across all staff levels. Senior management played a key role in setting CSR priorities and embedding these priorities into the hotel's strategic framework. Their commitment influenced how middle management and line staff perceived CSR, as senior leaders acted as role models, demonstrating the values and principles they expected others to follow. Middle managers, in turn, were responsible for translating these priorities into actionable initiatives that aligned with operational goals. Line staff looked to management for guidance on how to participate in CSR, often viewing leadership as the driving force behind the company's CSR culture. This top-down approach to CSR implementation, where leadership commitment cascaded through all organisational levels, was consistent with J. Yang and Basile (2022) emphasis on the importance of leadership in communicating and sustaining CSR initiatives. Thus, leadership commitment was critical for embedding CSR into organisational culture and has been widely discussed in the literature, particularly in relation to how leaders could influence ethical behaviours and social responsibility across the company.

Overall, the analysis reveals a nuanced understanding of CSR among different levels of hotel staff. Senior management predominantly views CSR as a strategic imperative, emphasizing external orientation, leadership commitment, and the importance of setting CSR priorities. Middle management focuses on brand reputation, integrating CSR into operational processes, and enhancing employee engagement. Line staff perceive CSR as an extension of their daily responsibilities and a source of personal

fulfilment, emphasising operational responsibilities, community engagement, and emotive outcomes.

The comparative analysis in Table 2 revealed the multi-dimensional perceptions of CSR among hotel employees. Senior management viewed CSR as a strategic imperative with a strong focus on external engagement and leadership commitment, while middle management emphasized CSR's role in enhancing brand reputation and operational efficiency. Line staff connected CSR to both their operational responsibilities and personal fulfilment. These findings underscored the need for a holistic CSR strategy that addressed both external societal expectations and internal operational needs, while also resonating emotionally with employees across different organizational levels. A successful CSR strategy required integrating these themes, ensuring that all staff, from senior management to line workers, saw their roles reflected in the company's CSR mission, ultimately fostering a culture of social responsibility that was embedded in both the organisation and its broader community.

These varied perspectives underscore the necessity for a holistic CSR strategy that addresses the distinct roles and expectations across the organizational hierarchy. It is imperative for senior management to integrate CSR initiatives into the organisation's strategic goals while supporting middle management in operationalising these initiatives. Equally important is engaging line staff by connecting CSR with their daily responsibilities and highlighting the personal and social rewards of participation. By aligning CSR initiatives with the roles and expectations of all staff levels, hotels can foster a cohesive culture of social responsibility that benefits the organisation, its employees, and the broader community.

#### **5.4 Qualitative Findings: Impact of culture on CSR practices**

The literature review and the qualitative study show that culture plays an essential role in shaping CSR practices (Wen et al., 2025). The second research objective

aimed to examine the impact of culture on CSR practices. To address this objective, specific interview questions were developed to elicit detailed responses regarding participants' understanding and experiences of CSR practices. These questions focused on exploring whether individual culture influences CSR practices, as well as the compatibility between Chinese culture and CSR. The questions included:

- Do you believe that an individual's culture has an influence on CSR practices? If yes, what could be the reason, and how does it affect CSR practices? For example, social values, industry experience, educational background, etc.
- In your opinion, is there compatibility between Chinese culture and CSR practices? If so, what could it be?

These questions were adopted from the work of (Hofstede, 2001) and (Mitra, 2012). The analysis process for the theme "Impact of Culture on CSR Practices" employed a systematic coding approach to uncover how cultural factors influence the perception and implementation of CSR within Chinese luxury hotels. Initially, codes such as "collectivism," "respect for hierarchy," "harmony," "traditional culture principles," and "cultural alignment with CSR" were meticulously applied to text segments where participants discussed cultural influences on CSR activities. These codes were carefully selected to capture the explicit references to cultural values and the subtle ways these values shape CSR practices.

As discussed in Section 3.4, Chinese cultural norms reflect these cultural values (see p. 50 for the cultural framework). By synthesising these initial codes under the overarching theme of "Impact of Culture on CSR Practices," the analysis highlighted the profound effect that deeply ingrained cultural norms have on CSR implementation. This theme reveals that cultural attributes, such as collectivism and harmony, inform staff's understanding of CSR and facilitate the integration of CSR initiatives into the hotel's operations. Participants frequently mentioned that the collectivist nature of Chinese society encourages organisations to focus on community welfare and social responsibility, aligning with CSR objectives.

The qualitative analysis yielded several themes illustrating how culture impacts luxury hotel CSR practices. Three major themes emerged from the interviews: *Cultural Values Influence on CSR*, *Compatibility of Chinese Cultural Norms with CSR*, and *Industry-Specific Cultural Adaptations*. These themes highlight how deeply ingrained cultural norms shape CSR practices and provide insight into the unique ways in which CSR is understood and operationalised within the context of Chinese luxury hotels. The analysis focused on how hierarchical levels affect staff perceptions of CSR, considering the high power-distance in Chinese culture, which leads to a top-down understanding of CSR.

#### ***5.4.1 Cultural Values Influence on CSR***

The first theme, *Cultural Values Influence on CSR*, elucidates how deeply ingrained cultural norms shape the perception and implementation of CSR practices in Chinese luxury hotels. The culture played a vital role in sustaining and innovating CSR practices as contextual changes emerged in communities over time (Stables & Keirl, 2015). Respondents, particularly those from senior and middle management, emphasised that cultural values such as *collectivism*, respect for hierarchy, and the pursuit of harmony significantly impact CSR initiatives. Many participants noted that the collectivist nature of Chinese culture encourages organisations to focus on community welfare, which aligns closely with CSR activities emphasising social and environmental responsibility. This observation is consistent with Hofstede and Hofstede (2005) cultural dimensions theory, which posits that collectivist societies are more inclined to engage in community-oriented actions.

*"From a cultural background perspective, having a high acceptance of CSR greatly assists in integrating into the company. Relevant work experience can inform employees about the operations of the hotel." (Hui, F & B Manager, 5-star hotel, international chain hotel)*

*"I personally think the proportion is very small. Most people can't be said to be uniform but there is a certain similarity. When considering themselves, they also think about the whole, not just their own interests." (Yingyin, Management Trainee, 5-star hotel, international chain hotel)*

*"In China, respecting the hierarchy is very important. Senior leaders must set the tone for CSR, as it is their responsibility to model the values of responsibility and care." (Bruce, General Manager, 5-star hotel, independent hotel)*

*"In Chinese society, especially in the hotel industry, there is generally low awareness of gender discrimination. The refusal to use child labour is a consensus in the industry." (Jianhua, Deputy General Manager, 4-star hotel, independent hotel)*

Furthermore, the findings highlight that these cultural attributes facilitate CSR initiatives and shape employees' perceptions and participation in such activities. Cultural values like harmony and respect for authority contribute to creating an environment where social responsibility is viewed as a collective obligation. This positive influence of Chinese cultural values on CSR implementation underscores the role of individual cultural beliefs, including social values, education, and work experience, in shaping CSR practices within organisations. Consequently, these cultural factors play a crucial role in fostering CSR initiatives focusing on community welfare and support.

#### ***5.4.2 Compatibility of Chinese Cultural Norms with CSR***

The second theme, the *Compatibility of Chinese Cultural Norms with CSR*, explores the compatibility between traditional Chinese values and contemporary CSR practices. Many respondents argued that Confucian principles, such as the importance of reciprocity, altruism, and social harmony, strongly resonate with CSR ideals.

Participants expressed that these enduring cultural values motivate businesses to contribute positively to the community and strive for a balance between profitability and social responsibility. This perspective suggests that the ethical frameworks inherent in Chinese culture provide a conducive foundation for adopting CSR initiatives.

*"Of course. For instance, integrity is crucial in any business or operation. Without integrity, CSR cannot stand. Actions must align with words." (Hui, F & B Manager, 5-star hotel, international chain hotel)*

*"Operating a hotel in this area, we aim to fulfil our social responsibilities and achieve harmonious coexistence with the local community and residents." (Jianhua, Deputy General Manager, 4-star hotel, independent hotel)*

*"I believe in doing one's own part first... placing ourselves in a broader context of collectivism. No matter if it's environmental protection, charity work, or other activities, we integrate ourselves into a larger environment." (Yingyin, Management Trainee, 5-star hotel, international chain hotel)*

Furthermore, the findings indicate that specific cultural characteristics of Chinese society, notably integrity and collectivism, are highly compatible with CSR objectives. Values central to Confucianism, such as benevolence and harmony, inherently promote social responsibility, community engagement, and environmental stewardship. These cultural attributes support the notion that CSR is deeply embedded within the social and moral fabric of Chinese society (Gu & Ryan, 2011; Su & Zhong, 2022).

This compatibility between China's cultural heritage and modern CSR practices reinforces the feasibility of integrating CSR into the operations of Chinese luxury

hotels. It implies that leveraging these cultural norms can facilitate the implementation of CSR initiatives, leading to more sustainable and socially responsible business practices. Consequently, aligning traditional values with CSR enhances the ethical standing of these organisations and contributes to their long-term success and legitimacy within the community.

Lastly, traditional cultural values serve as a strong cultural foundation that facilitates the seamless integration of CSR practices, making them both culturally relevant and operationally effective. This compatibility also helps align CSR objectives with broader societal expectations, reinforcing the view that CSR is a corporate obligation and a moral responsibility deeply ingrained in cultural identity (A. Ko et al., 2019; Pandey et al., 2024).

#### ***5.4.3 Industry-Specific Cultural Adaptations***

The third theme, Industry-Specific Cultural Adaptations, encapsulates how cultural factors unique to the hospitality sector influence the implementation of CSR practices, particularly during extraordinary circumstances such as the COVID-19 pandemic. The qualitative findings indicate that cultural understanding, combined with industry-specific expertise, leads to adaptations of CSR initiatives that address both community needs and customer expectations. This theme was especially prominent among middle managers and line staff, who are directly involved in executing CSR practices at the operational level.

Respondents emphasised that cultural sensitivity is crucial for ensuring that CSR initiatives resonate with both local communities and international guests. For instance, one senior butler remarked:

*"In our hotel, the focus is on providing services that exceed the expectations of our guests, but there is also a subtle integration of cultural elements. For example, when government delegations are present, we are trained to understand their specific needs and cultural expectations to ensure our service is culturally appropriate" (Huiling, Senior Butler, 5-star international chain hotel).*

The theme of industry-specific cultural adaptations also emerged, reflecting how cultural differences specific to the hospitality sector influence CSR practices, particularly during extraordinary circumstances like the pandemic. Cultural understanding, coupled with experience in luxury hotels, appeared to create a unique adaptation of CSR practices that considered both customer expectations and cultural sensitivities. This underscores the complex interplay between cultural norms and industry practices, suggesting that CSR efforts might be adaptable to diverse cultural expectations while maintaining alignment with global CSR standards. Moreover, hotels adapted their CSR practices during the COVID-19 pandemic to meet emergent societal needs, demonstrating industry-specific cultural responsiveness. A management trainee explained:

*"During the pandemic, our hotel not only provided food for free to our employees but also prepared food for guests who were locked down at the hotel. I think our hotel alleviated some societal pressure and contributed to CSR" (Yingyin, Management Trainee, 5-star international chain hotel).*

Similarly, Hui, a Food and Beverage Manager, highlighted:

*"During the pandemic, some hotels served as quarantine facilities, actively cooperating with government and societal efforts to control the spread of the virus" (Hui, F&B Manager, 5-star international chain hotel).*

These examples illustrate how luxury hotels in China adapted their operations and CSR initiatives to respond effectively to unprecedented challenges, reinforcing the importance of flexibility and cultural understanding in CSR implementation.

Recent literature supports these observations. According to Sharma and Nicolau (2020), the hospitality industry has had to reevaluate and adapt its CSR practices in response to the COVID-19 pandemic, emphasising the need for socially responsible actions that align with both industry demands and cultural expectations. The authors argue that hotels have assumed new roles, such as providing quarantine accommodations and supporting frontline workers, demonstrating industry-specific adaptations of CSR.

Moreover, Ibrahim et al. (2023) emphasised that cultural sensitivity was pivotal in the international hospitality industry, asserting that CSR initiatives needed to align with the cultural contexts of both the host community and a diverse customer base. Their study demonstrated that culturally responsive CSR practices could significantly enhance guest satisfaction and bolster an organisation's reputation. They emphasised that understanding cultural norms and expectations allowed hospitality businesses to create CSR initiatives that resonated more profoundly with both local communities and international guests, ultimately contributing to a positive brand image and competitive advantage in the industry. The research also highlighted the importance of cultural adaptability in addressing stakeholder expectations across different geographical and cultural settings, suggesting that successful CSR implementation

required a nuanced approach that took into account the complex interplay between cultural, institutional, and stakeholder pressures.

Furthermore, the integration of CSR practices with regional cultural initiatives was also evident in the qualitative data. A Marketing Communications Manager at a five-star international chain hotel, remarked:

*"The unique culture of our brand has a very immersive quality. Our emphasis is on care with empathy, which involves understanding guests' needs based on their expressions and fulfilling those needs in culturally appropriate ways. This deeply impacts how we approach CSR, especially in providing services that align with the cultural values of both our guests and our employees" (Jolly, Marketing Communications Manager, 5-star international chain hotel).*

This perspective aligned with the findings of J. Wen et al. (2023), who suggested that aligning empowering leadership (i.e., through CSR initiatives) with cultural values enhances employee engagement in a Chinese context, leading to more effective psychological empowerment.

Additionally, the adaptation of CSR practices to include regional cultural initiatives demonstrated a strategic approach to CSR. An HR Director at a five-star international chain hotel, noted:

*"Our activities often involve collaborations with local schools to introduce children to environmental and sustainable practices, showing the integration of industry-specific*

*cultural initiatives into our CSR framework" (Kathy, HR Director, 5-star international chain hotel).*

These insights underscore the necessity for CSR practices to be tailored to organisational goals and the cultural context of the industry and region, thereby enhancing the relevance and effectiveness of CSR initiatives. Furthermore, this approach is supported by Alomran et al. (2022), who argued that community involvement and cultural integration in CSR practices can lead to sustainable development and stronger community relationships in the hospitality sector.

Therefore, the theme of Industry-Specific Cultural Adaptations underscored the critical need for luxury hotels to tailor their CSR practices to both cultural nuances and industry-specific standards. Recent studies highlighted the growing importance of culturally aligned CSR strategies in hospitality, demonstrating that such adaptations are essential for improving stakeholder engagement (Legendre et al., 2024) and enhancing overall guest satisfaction and loyalty (Ibrahim et al., 2023; Xiong et al., 2022). Culturally adapted CSR initiatives were seen as more relevant, effective, and responsive to the needs of both internal and external stakeholders, especially in a globalised industry that serves a diverse clientele (Bai et al., 2024; Waheed et al., 2021).

By integrating cultural understanding with industry expertise, luxury hotels could implement CSR practices that fulfil organisational objectives and resonate with the cultural expectations of their guests and the wider community. Recent literature suggested that CSR initiatives in the hospitality industry should reflect the cultural values of both the host communities and international guests, which could enhance a hotel's reputation and competitive advantage (Chen et al., 2019; Ibrahim et al., 2023).

This alignment was particularly important given the increasing consumer demand for ethical business practices and sustainability in the post-pandemic recovery of the hospitality sector (Chen et al., 2022).

The theme of industry-specific cultural adaptations also underscored the necessity of embedding CSR within the unique service culture of luxury hospitality. This approach required a nuanced understanding of corporate responsibility, industry standards, and the specific cultural elements that drove employee satisfaction and brand loyalty. Recent work by Wang et al. (2020) indicated that integrating CSR into core operational strategies improves staff experiences and enhances employee engagement by fostering a shared sense of purpose aligned with organisational values and cultural expectations.

Lastly, the capacity of CSR initiatives to enhance the luxury guest experience while adhering to industry standards underscores the complex interplay between industry-specific cultural norms and CSR practices. This interplay suggests that successful CSR implementation in luxury hotels hinges on harmonising global CSR frameworks with local cultural imperatives. Such harmonisation not only creates value for the organisation but also benefits stakeholders, contributing to long-term sustainability and improved brand perception. As noted by Bai et al. (2024), aligning CSR practices with local cultural values enhances their effectiveness and fosters stronger stakeholder relationships. Furthermore, the adaptability of CSR strategies to reflect local cultural contexts has been shown to result in stronger community relations, thereby solidifying a hotel's role as a socially responsible entity. This approach reinforces the notion that culturally attuned CSR practices are integral to achieving both organisational objectives and societal expectations within the luxury hospitality industry (Waheed et al., 2021).

#### ***5.4.4 Conclusion: Exploring the impact of culture on CSR practices***

One of the key objectives of the qualitative phase of this study was to examine how culture impacted Corporate Social Responsibility (CSR) practices within Chinese luxury hotels. The analysis revealed a nuanced understanding among employees that cultural values significantly influenced CSR initiatives. This understanding extended beyond superficial acknowledgements, reflecting a deep-seated belief that CSR was intrinsically linked to cultural identity and social responsibility. The theme "*Impact of Culture on CSR Practices*" encapsulated this intricate relationship, demonstrating how cultural norms shaped not only perceptions but also the practical implementation of CSR initiatives in Chinese luxury hotels.

The qualitative analysis illustrated that cultural factors significantly shaped CSR practices through three sub-themes: *Cultural Values Influence on CSR*, *Compatibility of Chinese Cultural Norms with CSR*, and *Industry-Specific Cultural Adaptations*. These sub-themes highlighted the complex interrelationship between culture and CSR. Cultural influences informed the conceptualisation of CSR and impacted its practical implementation, ensuring that CSR initiatives were both culturally meaningful and operationally viable.

Firstly, the sub-theme *Cultural Values Influence on CSR* indicated that cultural values such as collectivism, harmony, and respect for authority positively influenced CSR implementation. Participants, particularly those from senior and middle management, emphasised that the collectivist nature of Chinese society encouraged organisations to focus on community welfare and social harmony. This finding aligned with Hofstede's cultural dimensions theory, which posited that collectivist cultures were more inclined to engage in community-oriented activities (Hofstede, 1984; Hofstede

& Michael, 2004). The emphasis on harmony and collective well-being facilitated CSR initiatives that prioritised social responsibility over individual gain.

Secondly, the sub-theme *Compatibility of Chinese Cultural Norms with CSR* explored the alignment between traditional Chinese values and modern CSR practices. Many respondents argued that Confucian principles, such as reciprocity, benevolence, and social harmony, were inherently compatible with CSR objectives. This perspective was supported by scholars who suggested that Confucian ethics promoted moral obligations towards society and encouraged altruistic behaviour in business practices (Ip, 2009). The integration of these traditional norms reinforced the legitimacy and acceptance of CSR within Chinese organisations.

Thirdly, the sub-theme *Industry-Specific Cultural Adaptations* highlighted how cultural factors in luxury hotels influenced CSR practices, particularly during extraordinary circumstances like the COVID-19 pandemic. The findings indicated that the combination of cultural understanding and industry-specific knowledge led to adaptations of CSR initiatives that addressed both community needs and customer expectations. For instance, hotels repurposed their services to support pandemic relief efforts, reflecting a culturally informed and industry-responsive approach to CSR. This observation was consistent with the work of (Chan et al., 2016a), who emphasised the importance of cultural adaptability in implementing effective CSR strategies within luxury hotels in China.

Comparing these findings with existing literature revealed both alignment and unique insights. While previous studies acknowledged the role of culture in shaping CSR practices (Chen et al., 2019), this study provided specific evidence of how Chinese cultural values directly influenced CSR in the context of luxury hotels. Moreover, the

compatibility between Confucian principles and CSR objectives corroborated the arguments of L. Wang and Juslin (2009b), who asserted that traditional Chinese ethics could enhance CSR implementation (L. Wang & Juslin, 2011). Additionally, the industry's adaptation of CSR practices during the pandemic aligned with Sharma and Nicolau (2020) findings on the hospitality industry's response to global crises through socially responsible actions.

Overall, the qualitative analysis demonstrated that culture significantly shaped CSR practices in Chinese luxury hotels. By understanding the role of cultural values, the compatibility of traditional norms, and the unique adaptations required in the hospitality industry, this study contributed to a deeper understanding of how CSR was embedded within the cultural and operational frameworks of Chinese luxury hotels. Furthermore, these findings suggested that for CSR practices to be effective in Chinese luxury hotels, they should be culturally grounded and flexible enough to adapt to the nuances of the hospitality industry. Considering cultural influences, CSR initiatives could become more meaningful and resonate more deeply with employees and stakeholders. This culturally attuned approach to CSR implementation enhanced organisational performance, contributed to long-term sustainability, and improved brand perception.

### **5.5 Qualitative Findings: Generational differences linked to CSR practices**

The third research objective sought to assess generational differences linked to CSR practices. To explore this objective, targeted interview questions were carefully formulated to elicit detailed responses regarding participants' understanding and personal experiences with CSR. These questions were designed to uncover how different generational cohorts perceived and engaged with CSR initiatives,

specifically Generation X (born 1962 to 1979), Generation Y or Millennials (born 1980 to 2000), and Generation Z (born 1995 to 2010).

Grounded in frameworks developed from studies on generational differences in organisational behaviour and work values (Cennamo & Gardner, 2008; Goh & Lee, 2018; Leung et al., 2021; Sakdiyakorn et al., 2021), the interview questions sought to investigate potential variations in CSR perceptions and practices across generations within the workforce. By employing these theoretical frameworks, the research aimed to comprehensively explore how generational factors might influence employees' engagement with CSR activities, thereby illuminating the interplay between generational identity and CSR in organisational contexts. The key questions included:

- Can you share your opinion on whether there are generational differences linked to CSR practices? If yes, can you explain what those differences could be and how they influence CSR practices?
- In your experience, do you think that older hotel managers are more likely to practice and implement CSR practices than younger managers? If yes, can you explain why you think this might be the case? Alternatively, do you believe that younger generations are more likely to engage in CSR practices? If yes, can you provide examples to support your viewpoint?
- What are your fundamental reasons to put CSR into practice?

The interview questions were meticulously designed to extract nuanced insights into how CSR practices were perceived across different age groups. By investigating personal motivations, values, and communication preferences, the questions aimed to uncover variations among generational cohorts. Recognising that each generation might exhibit distinct attitudes and priorities regarding social responsibility, the study sought to capture these subtleties in generational perspectives towards CSR. The responses were then subjected to thematic analysis, which revealed three principal themes: *Generational Values and Priorities*, *CSR Communication Preferences*, and *Motivational Drivers for CSR Engagement*.

### ***5.5.1 Introduction to Generational Cohorts***

The concept of generational cohorts provides a compelling framework for understanding differences in attitudes and behaviours towards CSR practices in luxury hotels. Generations are broadly categorised by shared experiences that shape their values and expectations (Li et al., 2013). For the purpose of this study, generational cohorts are defined as Generation X (born 1962-1979), Millennials or Generation Y (born 1980-2000), and Generation Z (born from 1995 onwards). This classification enables a nuanced analysis of how distinct life experiences impact employees' interactions with CSR practices, thereby contributing to developing more effective and targeted CSR strategies tailored to each generational group within the hospitality sector.

By employing the generational cohort approach, the study aimed to assess how these cohorts perceive, prioritise, and engage with CSR practices. Drawing on generational theory (Li et al., 2013, p. 148), which denotes “the biological reality of being, the historical reality of living, and the epistemological problem of knowing,” this study applied generational cohorts in Generation X (Rank & Contreras, 2021), Generation Y or Millennials (Cennamo & Gardner, 2008), and Generation Z (Chen et al., 2022) to assess how different age groups perceive and engage with CSR practices.

Generational theory posited that cohorts shared specific social and historical contexts that influenced their values and behaviours (Parry & Urwin, 2011). One of the primary advantages of utilising the generational cohort approach was the ability to draw from established social and cultural narratives associated with each generation to explore how distinct formative experiences shape individuals' engagement with CSR practices. Research has suggested that each generational cohort possesses unique values and priorities, which influence their perspectives on CSR. Generation X grew up during a period of economic fluctuation. This cohort valued CSR initiatives that

contribute to organisational resilience and compliance with legal standards. (Parry & Urwin, 2011). Millennials, on the other hand, were influenced by the growing prominence of sustainability and social issues, resulting in an emphasis on ethical commitment and environmental sustainability as key aspects of CSR practices (Kapferer & Michaut-Denizeau, 2020). Born during a time of increased environmental awareness, Millennials tended to expect companies to contribute actively to environmental sustainability and social equity. Empirical studies have highlighted that Millennials are more likely to engage with companies that demonstrate a genuine commitment to CSR and transparency (Cao et al., 2024). Their emphasis on brand loyalty and societal expectations positioned CSR as a strategic tool for business success and community impact (Rank & Contreras, 2021).

In contrast, Generation Z, the youngest cohort, tended to adopt a proactive stance on social justice, climate change, and corporate ethics, expecting organisations to actively address pressing societal concerns (Goh & Jie, 2019; Sun et al., 2022). Raised in the digital age, they were exposed to global issues from a young age, leading them to expect organisations to play an active role in addressing pressing societal problems (Tsai et al., 2022). Generation Z was highly critical of companies that merely claimed to practise CSR without taking concrete action, expecting a more immediate and active engagement in implementing socially responsible policies (Goh & Baum, 2021).

Additionally, using the generational cohorts allowed for an understanding of how these distinct generational traits shaped attitudes towards CSR practices. By categorising participants based on generational cohorts, this study provided a framework to analyse the varying values, motivations, and behaviours concerning CSR practices in the hospitality industry. Furthermore, this approach aligned with existing literature, enhancing the external validity of the findings and facilitating

comparisons with previous research on generational influences on CSR (Goh & Lee, 2018; Park & Gursoy, 2012; Rudolph et al., 2021).

Hence, adopting the generational cohort approach provided a structured framework for examining generational differences in CSR perceptions and practices. It offered valuable insights into how different age groups within the workforce perceive CSR, ultimately contributing to a richer and more nuanced understanding of CSR practices. This approach also underscored the importance of tailoring CSR initiatives to align with the expectations and values of each generation, thereby fostering greater engagement and impact across all age groups in the hospitality sector.

However, imposing a Western perspective on a complex Chinese cultural tradition might overlook the consistency in CSR interpretation across generations. It is essential to contextualise the discussion within Chinese cultural and political history (Gu et al., 2013). Therefore, adding context on how the continuity in Chinese Communist Party (CCP) policies since 1949 has influenced the shared cultural perspective on CSR is crucial.

The CCP's long-term social agenda has consistently emphasised collective welfare, social harmony, and sustainable development, providing a policy background experienced by all generational cohorts (Men & Xiao, 2021). For instance, the CCP's environmental initiatives, such as the promotion of an *ecological civilisation* introduced during the 18th National Congress in 2012, have shaped public consciousness towards environmental protection across generations (Goron, 2018; Zhang, Wang, et al., 2022). When discussing the rise of environmental concerns among Generation Z, it is important to link this to the CCP's pro-environmental policies that began in earlier decades, influencing the values of preceding generations as well.

By incorporating references to CCP policies and initiatives, this research illustrated how these policies had provided continuity across generations, resulting in shared cultural perspectives on CSR. This approach acknowledged that while each generation might adapt their CSR engagement to their socio-political context, an underlying consistency was rooted in China's political and cultural traditions (Aboud & Yang, 2022). As Zhang, Lin, et al. (2022) argue, the integration of traditional Chinese values with socialist principles has fostered a collective ethos that permeates CSR practices in China, emphasising social responsibility as a fundamental aspect of organisational behaviour.

### ***5.5.2 Rationale for Using Generational Cohorts Approach***

The application of generational cohorts provides a structured framework for understanding the diverse perceptions, motivations, and attitudes toward CSR across different age groups within the hospitality sector (Goh & Lee, 2018). Utilising the generational cohorts approach aligned with the study's objective to explore generational differences linked to CSR practices, offering a nuanced analysis of variations in values, priorities, and responses to CSR among these cohorts. This method enhanced the external validity of the research by connecting it to established social and cultural narratives associated with each generation, thereby facilitating comparisons with previous studies on generational influences in organisational behaviour and work values (Cennamo & Gardner, 2008; Goh & Baum, 2021; Goh & Lee, 2018).

The generational cohort perspective thus allowed for an in-depth exploration of how each group's unique formative experiences shaped their attitudes towards CSR practices. It provided a sociologically informed understanding of why different generations held distinct expectations and motivations regarding CSR, which ultimately influenced their level of engagement with these practices. By aligning with established literature, this approach also enhanced the external validity of the study,

facilitating comparisons with previous research that had examined generational influences on CSR.

Furthermore, this approach enabled the incorporation of creativity and innovation into the analysis. By examining the unique values and motivations of each generation, this qualitative phase offered insights into how CSR communication and initiatives could be tailored to resonate with specific generational preferences. For instance, Millennials might prefer CSR practices communicated through digital platforms, emphasising transparency and community involvement, whereas Generation X might respond better to CSR efforts framed around stability and long-term benefits.

Additionally, employing self-determination theory as a theoretical lens allowed the study to explore the intrinsic and extrinsic motivations of different generations regarding CSR practice (Nazir et al., 2021). This perspective elucidated how intrinsic values, such as the desire for social justice among Generation Z, contrasted with more extrinsic motivations, such as career stability for Generation X, thereby providing a comprehensive understanding of generational engagement in CSR practices (Gagné & Deci, 2005).

Moreover, the use of generational cohorts offered a robust framework to assess differences in CSR practices across age groups. It provided a structured and culturally contextualised understanding of how each generation perceives and values CSR differently, contributing to a more nuanced interpretation of CSR practices within the hospitality industry. By integrating theoretical perspectives and considering the unique characteristics of each cohort, this approach supported the development of tailored CSR strategies that catered to the varied needs and expectations of a multigenerational workforce (Goh & Baum, 2021; Supanti & Butcher, 2019). Lastly, generational differences in CSR practices have traditionally been depicted as distinct variations in values and priorities among age cohorts. However, this

perspective may overemphasise divergence and overlook the shared commitment to societal improvement that transcends generational boundaries (Twenge et al., 2012). To address this, the analysis was revised to highlight the continuity in objectives across generations, recognising that while Generation X, Millennials, and Generation Z may adopt different approaches to CSR, they are collectively motivated by the common goal of enhancing societal welfare.

Rather than portraying these cohorts as fundamentally different, this study acknowledged that variations in CSR engagement stemmed from adaptations to the evolving socio-political contexts each generation has experienced (Parry & Urwin, 2011). For instance, while Generation X emphasised financial stability as a means to contribute to society, Millennials focused on environmental sustainability, and Generation Z advocated for social justice. These differences reflected not a divergence in underlying values but a shared aspiration to promote social good through methods appropriate to their formative experiences (Lyons & Kuron, 2014). This reframing aligned with recent literature suggesting that generational cohorts were united by common ethical foundations, even as they navigated CSR through different lenses (Deal et al., 2010). This research provided a more holistic understanding of how each cohort contributed to CSR practices within luxury hotels.

### ***5.5.3 Key Themes Identified Through Thematic Analysis***

#### *Theme 1: Generational Values and Priorities*

The responses highlighted that each generational cohort attributed varying degrees of importance to CSR practices. For *Generation X* (born 1962-1979), respondents primarily emphasised *economic responsibility* and *corporate sustainability* and *legal compliance*. Their understanding of CSR was rooted in fulfilling obligations to stakeholders and maintaining long-term financial health. As one respondent explained:

*"CSR is a win-win for both businesses and society. It's about balancing profitability with ethical practices and community engagement. In the hospitality industry, especially in a luxury setting like ours, CSR enhances our brand reputation and customer loyalty." (Delia, Director of Operations, 5-star international chain hotel).*

Cara similarly reflected. Likewise, Cara observed that Generation X managers tend to pursue pragmatic and economically feasible forms of CSR practices, such as monetary donations or practical assistance, including engineering tasks at a local nursing home:

*"The X generation may be less innovative, preferring practical approaches like donating money or having the engineering department help repair things at a home for the elderly, like wooden beds or electrical issues." (Cara, Director of HR, 5-star international chain hotel)*

Similarly, Kevin further indicated that older generations tended to regard CSR as obligatory or compliance-driven, focusing predominantly on environmental conservation or traditional philanthropy :

*"Older generations tend to view CSR as a duty or an obligation—a box to check for the sake of public image or compliance. They often implement CSR initiatives that are more traditional, such as charity donations or environmental conservation efforts." (Kevin, Executive Sous Chef, 5-star hotel, international chain hotel)*

However, it is critical to contextualise these attitudes within the historical managerial environment of China's hospitality industry. Generation X professionals developed their CSR perspectives amid entrenched patriarchal systems deeply rooted in Confucian traditions of seniority-based authority. Research has demonstrated that, during the formative decades of China's modern tourism industry (1980s-1990s),

managerial positions were predominantly held by older males who rarely tolerated questioning or dissent (Gu et al., 2012).

While Generation X participants highlighted economic responsibility and compliance, it was essential to acknowledge the deeply entrenched patriarchal and hierarchical management structures present in China's early hospitality industry. Research indicates that seniority-based respect derived from Confucian traditions, often privileging older males, created organisational cultures resistant to meritocratic advancement, particularly for younger staff and women (Cooke, 2005; Gu et al., 2012). Indeed, the persistence of male-dominated managerial cultures extended well into the 1990s, significantly shaping how CSR initiatives were perceived and implemented by older generations (Gu et al., 2009). Consequently, international hotel chains entering the Chinese market were often explicitly invited to challenge these traditions by introducing more equitable, efficiency-based operational procedures.

Consequently, CSR initiatives from this cohort were influenced by economic pragmatism and constrained by hierarchical workplace cultures. One significant motivation behind inviting international hotel chains into China was precisely their potential to challenge such patriarchal structures by promoting meritocratic practices based on effectiveness, irrespective of age or gender (Gu et al., 2013; Gu et al., 2009).

Thus, *Generational Values and Priorities* emerged as a central theme in the analysis. Participants across different generational cohorts expressed distinct attitudes and values that informed their understanding of CSR. The older generations, specifically Generation X, appeared to prioritise *economic responsibility* and *corporate stability* in their approach to CSR. For them, CSR often signified maintaining legal compliance and upholding the long-term financial viability of the organisation. This cohort viewed CSR as part of a company's duty to stakeholders, with a strong emphasis on adhering to established business practices and ensuring continuity.

By contrast, *Millennials* (Generation Y, born 1980 to 2000) expressed a deeper commitment to *sustainability* and *social equity* as central motivators underpinning their CSR engagement. Respondents from this cohort highlighted the importance of *long-term environmental impact*, viewing CSR as integral to an organisation's broader strategy for brand positioning and customer retention. For instance, Jing discussed her role in implementing sustainability initiatives:

*"Our hotel actively participates in local activities. Since our city is by the sea, and July to August is the peak tourist season, we engage with the local community in beach cleaning and trash collection activities. This involvement fosters a sense of responsibility towards the environment and community." (Jing, Marketing-Events Manager, 5-star hotel, international chain hotel)*

Millennials frequently cited the role of CSR in strengthening brand loyalty and aligning corporate practices with societal expectations. Furthermore, this generation cohort consistently reinforced their expectations of transparency and ethical accountability within corporate CSR commitments, suggesting a shift towards more profound social responsibility compared to previous generations. For instance, Delia emphasised that Millennials, who value sustainability and ethical practices, expect transparency and commitment from companies regarding CSR:

*"Younger generations, like Millennials and Gen Z, tend to be more focused on environmental and social issues. They expect companies to be transparent, ethical, and committed to making a positive impact." (Delia, Director of Operations, 5-star hotel, international chain hotel)*

Equally, Jianhua pointed out that Millennials act as a bridge between generations, often bringing both innovative and traditional perspectives to CSR. They are

responsible for ensuring social and environmental initiatives are implemented effectively.

*"The millennial generation truly is the backbone of our current society. I find this generation very adaptable, neatly between the X and Z generations. They are versatile, considering different age groups' ideas and innovating" (Jianhua, Deputy General Manager, 4-star hotel, independent hotel)*

Generation Z (the youngest cohort, born from 1995 to 2010) have benefitted from the longstanding commitment to societal improvement seen in previous generations. As this cohort approaches the 30s and is highly likely to move into managerial positions, they appeared to adopt a more activist-oriented approach towards CSR practices, emphasising the need for immediate action on *social justice, climate concerns, and ethical business practices*. At first glance, this perspective suggested a marked departure from earlier cohorts; however, upon closer examination, these sentiments aligned with a long-standing commitment to societal improvement that can be traced back through several decades of Chinese statecraft (Shih et al., 2023). For Generation Z, CSR was viewed as an *organisational responsibility* and a *moral imperative*. This mirrors the sentiments of earlier decades, where the focus was also on contributing to social betterment, albeit expressed differently due to the socio-political context of the times (Munsch, 2021). Generation Z consistently demonstrated a preference for companies that actively championed social causes, viewing CSR as a direct tool for *social change* and *advocacy*. One young staff member remarked:

*"For me, CSR is about taking responsibility not only for our enterprise but also for society and the public. It's about contributing to environmental protection and engaging in public welfare to make a positive difference in the community."*  
(Zhenfeng, Management Trainee, 5-star hotel, international chain hotel)

*"In China, for instance, there's a strong sense of community and taking care of one another, which can really push people to get involved in CSR activities like volunteering and charity work." (Kevin, Executive Sous Chef, 5-star hotel, international chain hotel)*

*"CSR will evolve with the continuous progress of our culture. As more people become educated, it's becoming increasingly common. I think this will be a trend in the future" (Kathy, Director of HR, 5-star hotel, international chain hotel)*

Zhenfeng's comment on taking responsibility did not represent a completely novel stance. Rather, it reflected an enduring ethos that transcended generational boundaries, resonating with the principles of social order and moral responsibility emphasised during the Maoist era and echoed in Deng Xiaoping's assertion that economic reforms should serve the betterment of society (Shih et al., 2022). Although this approach initially appeared as a departure from previous cohorts, deeper analysis revealed continuity in the fundamental objective of societal improvement, consistent with Chinese governmental policies since the establishment of the People's Republic of China (PRC) in 1949 (Gu et al., 2012; He et al., 2023). From a broader historical perspective, successive cohorts in post-1949 China have pursued a consistent aim of societal welfare, adapting their methods and discourse to the socio-political conditions of their times (Gu et al., 2013).

While Shih et al. (2023) argue convincingly for cultural continuity underpinning CSR values across generations, this viewpoint risks oversimplifying significant historical disruptions. Initially, the entry of international hotel brands into China in the late 20th century served as evolutionary progress. It represented a revolutionary shift in managerial philosophies, effectively challenging patriarchal authority embedded within Confucian traditions. Thus, although generational continuity remains a valid

concept, the reality of managerial transformations spurred by both internal feminist movements and external global influences demands careful reconsideration of Shih's publications.

Kevin underscored the cultural context of community care as a long-standing driver of CSR, which aligned with generational continuity in values but with evolving approaches. In light of this continuity, the notion of fundamentally distinct generational priorities became contestable. Rather than positing profound differences, it may be more accurate to suggest that each cohort articulates a shared objective, social improvement through varying lenses that reflect evolving political, environmental, and economic circumstances. For example, while Generation X emphasised economic stability within a centrally planned economy, and Millennials highlighted environmental responsibility in an era of global sustainability awareness, Generation Z's activist rhetoric could be viewed as yet another strategy for achieving the same underlying goal. This perspective aligns with an understanding of CSR in China as a concept shaped by long-term state agendas, Confucian values, and persistent governmental guidance. Thus, what initially appeared as a divergence in priorities might instead represent a yin-yang dynamic, wherein continuity coexists with variation, upholding that CSR remains culturally relevant and responsive to each generation's formative experiences while ultimately striving for common societal outcomes (Wang et al., 2020).

However, while collectivist ethics are undeniably central to Chinese cultural discourse, historical interpretations recognise the darker dimensions of traditional practices, such as the prolonged subjugation of women exemplified by the practice of foot-binding, which was an ethically indefensible custom perpetuated under Confucian patriarchy until officially banned in 1912, largely due to the influence of emerging feminist ideologies inspired by Western concepts of equality (Ko, 2005). Accordingly, the cultural continuity argument should be tempered by an appreciation

of societal reform movements and their ongoing impact on generational attitudes toward CSR.

In examining these intergenerational nuances, this theme appears that variations in CSR approaches across age groups do not necessarily reflect deep-seated contradictions but rather differing strategies pursued in service of a commonly endorsed objective: the enhancement of societal welfare. This reframing challenges the notion of inherent generational conflict and underscores the existence of a persistent set of values that guide CSR perceptions. In particular, longstanding cultural imperatives, such as collectivism and prioritising communal well-being, seem to have remained robust over time, even as the specific modalities of engaging in socially responsible activities have diversified in response to shifting socio-economic conditions (Beugelsdijk & Welzel, 2018; Egri & Ralston, 2004).

Such continuity aligns with research demonstrating how broader state-led policies, most notably those solidified following the establishment of the People's Republic of China (PRC) in 1949, have reinforced communal orientations and ethical frameworks that shape CSR practice (Tian et al., 2024; R. Zhang et al., 2023b). Rather than representing distinct breaks from the past, younger generations appear to refine and adapt longstanding principles to contemporary contexts. Thus, a holistic understanding of CSR evolution must consider how successive cohorts simultaneously draw upon entrenched cultural narratives and respond to emerging social pressures, effectively blending historical legacies with innovative practices to foster sustainable social progress.

Nevertheless, it remains crucial to critically evaluate this continuity. Although contemporary interpretations like Shih et al. (2023) have suggested inherent cultural continuity in Chinese CSR practices, this perspective risks overlooking significant

historical disruptions, such as the revolutionary entry of international hotel brands and the profound influence of feminist movements challenging Confucian patriarchy.

Analysing these generational differences, this theme revealed how distinct values and priorities influence perceptions of CSR practices across generational cohorts. The findings suggest that while Generation X focuses on economic stability and compliance, Millennials emphasise sustainability and social responsibility. Generation Z advocates for immediate and active engagement in social issues. This underscores the importance of tailoring CSR strategies to address the diverse expectations and motivations of different generational cohorts within the workforce.

Moreover, integrating discussions on the evolving concept of 'Chineseness' can further contextualise the analysis within Chinese cultural and political history. While the specific works suggested by Chris, such as those by Shih et al. (2022), acknowledging the emergence of new contemporary senses of Chinese identity is essential. Previous studies have highlighted how shifts in ideological interpretations and societal values have influenced generational perspectives (Louie, 2008). Incorporating these insights can illuminate how different cohorts have interpreted and engaged with CSR within China's evolving socio-political landscape.

Considering the dynamic nature of Chinese cultural identity and the influence of the Chinese Communist Party's (CCP) policies, the research moves beyond a Western-centric perspective and appreciates the complex interplay between traditional values and modern societal developments. This approach aligns with the need to recognise the continuity provided by CCP policies across generations and the emergence of post-Covid societal values and consumerist attitudes (Shih et al., 2023).

Understanding these nuances allows for a more comprehensive analysis of CSR practices, reflecting the shared cultural heritage, broader societal transformations, and the influence of external forces reshaping traditional norms. (Zhuang & Lin, 2023).

In light of these observations, the findings indicate discernible patterns in how distinct generational cohorts engage with CSR. Specifically, while Generation X may exhibit a more pragmatic orientation centered on economic stability and regulatory adherence, Millennials appear to broaden this scope by placing greater emphasis on long-term sustainability and ethical considerations. By contrast, members of Generation Z frequently display a propensity for more direct and hands-on involvement in social issues, reflecting a heightened sense of urgency and an expectation of immediate corporate accountability (Ngoc Thang et al., 2023; Sakdiyakorn et al., 2021). Such variations highlight that generational differences do not merely signify divergent preferences but rather underscore the multifaceted nature of CSR expectations within the contemporary workforce.

The analysis of interview responses revealed a nuanced pattern in CSR values and priorities across generational cohorts, suggesting not so much a divergence in underlying values but rather a shifting palette of communicative forms. While distinctive preferences emerged among *Generation X*, *Millennials*, and *Generation Z*, it is essential to recognise that these variations may reflect different modes of expressing consistent goals rather than fundamentally distinct priorities. In the context of China's post-1949 environment, where governmental policy has consistently underscored collective responsibility and social welfare (Gu et al., 2013; Wen et al., 2025), generational differences could be less about contesting priorities and more about rearticulating them in mediums each cohort finds most accessible and credible. This perspective invites a deeper, more culturally attuned understanding of generational differences, viewing them as a form of yin-yang interplay (Fang, 2012): a dynamic interplay in which varied communicative strategies reinforce, rather than contradict, a broader and enduring commitment to CSR practices.

Consequently, these generational distinctions necessitate the development of tailored CSR approaches that can effectively resonate with the priorities of diverse employee cohorts. Acknowledging and addressing these nuances might enable organisations to design more inclusive CSR initiatives that simultaneously maintain economic stability, foster sustainable corporate practices, and facilitate meaningful engagement in social issues. Critically reflecting on these insights, CSR strategies within the luxury hotel sector in China must account not only for varying generational priorities but also for historical contexts shaping these attitudes. Acknowledging historical gender disparities and the influence of international management philosophies can help organisations effectively address intergenerational and intercultural CSR dimensions. Thus, CSR practices might need to resonate with contemporary employee expectations simultaneously, reflect historical transformations, and actively challenge lingering hierarchical or patriarchal traditions to foster genuinely equitable and inclusive workplaces.

### *Theme 2: CSR Communication Preferences*

The analysis of interview responses highlighted significant generational differences in *CSR communication preferences*, illustrating distinct approaches among *Generation X*, *Millennials*, and *Generation Z*. Each generational cohort demonstrated unique preferences for how they preferred CSR-related information to be conveyed, significantly influencing their engagement and perception of CSR practices.

*Generation X* expressed a distinct preference for formal and structured modes of CSR communication. Participants from this cohort favoured methods such as detailed reports, formal presentations, and newsletters that focused on measurable outcomes and demonstrated transparency in CSR initiatives. This preference can be partly understood within the historical and cultural contexts discussed previously, notably the legacy of hierarchical and patriarchal structures that dominated managerial

practices in China's tourism and hospitality sectors throughout the late 20th century (Hofstede & Bond, 1988; C. Ryan & Huang, 2013). Within such contexts, formal and documented communication practices were methods for conveying information and essential instruments in establishing managerial accountability and reducing ambiguities that might otherwise perpetuate seniority-based decision-making (Cooke, 2005; Gu et al., 2013).

For Generation X, the credibility of CSR practices was enhanced when they were well-documented and underpinned by data, allowing for a thorough evaluation of the impact and alignment with company goals. This cohort appeared to value the reliability and accountability of structured communication, reflecting their emphasis on stability and consistency in the workplace. As *Aileen*, a General Manager, explained:

*"Our CSR initiatives are documented thoroughly, and we ensure that all staff are well informed through internal reports and presentations. It's essential for transparency and aligning with our operational goals" (Aileen, General Manager, 5-star hotel, international chain hotel)*

This structured form of communication resonated strongly with a managerial ethos established during a period when international hotel brands entered China, promoting operational transparency, merit-based evaluation, and effective communication that challenged existing patriarchal norms (Gu et al., 2012).

Kevin, an Executive Sous Chef, similarly emphasised the importance of structured communication as a critical means of maintaining organisational clarity and reassuring employees of the company's genuine commitment to CSR practices:

*"We regularly receive formal updates from senior management about our CSR progress, including reports on our waste reduction initiatives and community engagement programs. Such structured communication reassures us about the company's commitment and helps everyone stay aligned." (Kevin, Executive Sous Chef, 5-star hotel, international chain hotel)*

This viewpoint aligns with research indicating that structured communication practices introduced by international hotel chains during the industry's early development in China were critical in reshaping managerial cultures and promoting accountability and openness beyond the traditional hierarchical frameworks (Gu et al., 2009; Gu et al., 2012).

*Limei*, a Spa Manager, further illustrated this generational preference for structured communication, highlighting the role of institutionalised committees and unions in fostering transparency:

*"We have implemented many CSR activities at our hotel, as our hotel has an administrative committee and a union that organises various social welfare activities. These activities include Earth Hour for energy conservation...Our hotel provides monthly briefings, which include detailed analysis of our initiatives like community outreach activities. These sessions give us clear, measurable insights into the effectiveness of our efforts." (Limei, Spa Manager, 5-star hotel, international chain hotel)*

Such formalised communication channels were reflective of Generation X's broader managerial preferences rooted historically in structures that prized transparency and accountability as antidotes to ambiguity and informal authority (Cooke, 2005). This historical perspective is important in understanding why structured communication resonated with Generation X, underpinning their need for stability and consistency, as

it reinforced organisational legitimacy and managerial credibility within contexts previously dominated by seniority-based power dynamics.

Furthermore, the structured communication preferences expressed by Generation X respondents regarding CSR practices were interpreted against the backdrop of China's historical managerial context. The entry of international hotel brands and their communication practices played a significant role in promoting transparency, accountability, and meritocracy, factors highly valued by this generational cohort. were seen not only as effective methods for conveying CSR strategies and as symbolic mechanisms for challenging historically entrenched patriarchal practices within the Chinese hospitality industry.

In this vein, Generation X's inclination toward formal, data-driven presentations and structured reporting formats was seen as an effective method for conveying CSR strategies and symbolic mechanisms for challenging historically entrenched patriarchal practices within the Chinese hospitality industry. It should not be simplistically interpreted as championing a fundamentally distinct CSR agenda. Instead, it reflected a deliberate departure from historical managerial norms deeply rooted in *guanxi* (personal networks) and *mianzi* (face-saving), which previously governed corporate decision-making and career advancement (Gu et al., 2013; Tsang, 1998). These qualities were instrumental in establishing meritocratic frameworks based on professional competencies and measurable outcomes rather than seniority, age, or personal relationships. Consequently, structured reporting provided credibility and facilitated generational transitions by enabling professionally qualified younger cohorts to advance based on skill and formal qualifications. These apparent discrepancies could be understood as adaptations that enable each generation to interpret and affirm a consistent set of CSR principles in ways that resonate most powerfully with their informational habits and cultural touchpoints.

In contrast, *Millennials* demonstrated a pronounced affinity for digital and interactive communication platforms, reflecting a significant shift in workplace communication patterns. However, rather than indicating ideological continuity with historical state-led communal mandates, this generational preference was primarily driven by practical considerations associated with operational flexibility and technological change (Munsch, 2021; Sakdiyakorn et al., 2021). Digital media, including social media platforms, blogs, and real-time engagement tools, appealed to Millennials precisely because these media facilitated immediate feedback, enhanced connectivity, and enabled rapid adaptation to changing operational contexts. As workplaces in the luxury hotels increasingly required agility and responsiveness, Millennials embraced digital tools to foster dialogue and participation rather than adhere to any overarching ideological principles (Y. Cheng et al., 2024; Rayman-Bacchus & Walsh, 2021; Zhang et al., 2024).

Thus, what initially appeared as generational discrepancies in CSR communication preferences could be more accurately interpreted through the lens of functional adaptation rather than ideological continuity. Older cohorts adopted formal reporting as a corrective mechanism to overcome historically problematic practices based on hierarchical authority, age-based privileges, and patriarchal norms. Meanwhile, younger cohorts' preference for interactive digital media emerged from pragmatic necessity in response to evolving technologies and stakeholder expectations for immediate engagement and transparency (Munsch, 2021; Szalczgruber, 2022).

Participants from the Millennial cohort valued the immediacy and connectivity that digital platforms provided to communicate CSR initiatives and foster real-time engagement with stakeholders. CSR communication, from this perspective, went beyond simple transparency; it encompassed meaningful dialogue, collaborative co-creation, and real-time responsiveness to stakeholder concerns. While elder generational cohorts pursued stability through structured documentation, Millennials

and subsequent generations prioritised platforms that allowed more dynamic, interactive, and adaptive communication strategies. Recognising these functional and pragmatic considerations provides a nuanced perspective that moves beyond overly idealistic portrayals of generational continuity, offering instead a critical understanding of the complex historical and operational dynamics influencing CSR communication preferences.

From this perspective, the distinct emphasis on digital engagement does not constitute a break in CSR communication preferences but rather demonstrates how communicative modalities evolve to resonate with each generation's informational habits and cultural touchpoints. In this sense, the medium itself does not necessarily alter the underlying message so much as it refines and contextualises it for a new cohort. *Millennials'* preference for online interactivity, analytics, and participatory channels can thus be seen as a yin-yang interplay. An adaptive mechanism that ensures consistent CSR ideals remains comprehensible, compelling, and relevant to most stakeholders, even as the landscape of communication continues to shift.

The pragmatic adoption of digital technologies allowed Millennials to sustain stakeholder participation and meaningful dialogue in rapidly evolving communication landscapes. As *Jing, a Marketing - Events Manager*, explicitly connected digital CSR communication practices with their pragmatic functionality and effectiveness in enhancing internal and external stakeholder engagement :

*"The hotel internally promotes CSR practices, so it impacts the hotel's employees...We actively promote our CSR activities on social media, encouraging both guests and staff to engage through interactive content...This promotion is primarily handled by marketing, and we post it on social media, thus involving everyone. Now, social media analytics are widely used, and in fact, social media has blurred the boundaries between employees and customers, which helps create*

*awareness and invite more participation." (Jing, Marketing-Events Manager, 5-star hotel, international chain hotel)*

Jing's comments illustrated explicitly how Millennials perceived digital media as practically beneficial tools to achieve immediate, measurable engagement outcomes. This functionality-driven communication was essential for organisational effectiveness rather than simply reflecting a continuation of earlier ideological or communal mandates.

Similarly, Jolly, another Millennial respondent, highlighted digital engagement's practical role in effectively bridging stakeholder groups and facilitating immediate participation:

*"We make use of social media to connect with our guests...for example, every year on Earth Day or Earth Hour, we turn off unnecessary lights for about an hour. On that day, we usually organise some activities...During Earth Hour, we invited guests to join us for special activities and posted updates on our platforms. This type of digital engagement helps bring everyone together."(Jolly, Marketing Communication Manager, 5-star hotel, international chain hotel)*

Jolly's account reinforced the understanding of digital CSR communication as driven primarily by practical considerations of connectivity, real-time responsiveness, and stakeholder involvement, rather than ideological coherence or continuity. This pragmatic orientation, articulated through Millennial preferences for interactive, participatory digital media, underpinned their ability to enhance operational flexibility and effectively manage stakeholder relations within contemporary organisational environments.

Yuan, a laundry manager, echoed these sentiments:

*"Social media has become an important channel for promoting our sustainability campaigns... Initially, we notify departments via email. Later, as we organise the event, we use a corporate WeChat group to gather all participants, clarify details, and execute the activity together... We encourage staff to post about their involvement in CSR activities to engage both colleagues and the public." (Yuan, Laundry Manager, 5-star hotel, international chain hotel)*

*Generation Z's* engagement with CSR communication appears to reflect an adaptation and evolution of communal values rather than a simple extension of traditional practices. Although these younger respondents strongly emphasised participatory and action-oriented communication, their preferences should not be viewed as a direct continuation of traditional communal ethics. Rather than merely consuming information, unlike previous generations, *Generation Z* was more inclined toward *participatory communication*, preferring communication that facilitates involvement in environmental initiatives, social welfare efforts, and other meaningful forms of collective contribution, such as volunteering, community involvement, or social impact campaigns.

Historically, Chinese communal values were deeply hierarchical and segmented, prioritising family, close trusted friends, and like-minded individuals, followed by associates aligned through shared business or ideological interests, individuals capable of enhancing one's power and prestige, and finally, those who held opposing views or were marginalised from influential networks (Gu et al., 2013). Such hierarchical structures continue to permeate contemporary Chinese society and organisations, indicating that the traditional communitarian ethos was neither uniformly inclusive nor egalitarian.

Given this context, Generation Z's communication preferences represented a significant departure from these historically tiered communal practices. Rather than passively consuming or selectively disseminating information within hierarchical networks, Generation Z participants actively sought participatory and inclusive channels that enabled immediate involvement across broader stakeholder groups. Their emphasis on volunteering, community engagement, and active participation in social and environmental initiatives demonstrated a pragmatic response to modern informational habits, social aspirations, and globalised expectations of inclusivity and equality (Munsch, 2021; Sakdiyakorn et al., 2021).

In the Chinese socio-political context, where an enduring emphasis on communal benefit has long guided the interpretation of corporate responsibilities, this preference signals a departure from established norms and an innovative articulation thereof, wherein established values remain consistent. However, the mode of expression, shaped by each generation's informational habits and aspirations, continually evolves. As demonstrated in participants' responses, hands-on service and visibly impactful engagement resonate more profoundly than formal presentations or digital outreach. Yingyin highlighted this preference:

*"For us, it's not enough to just talk about what the hotel is doing. We want to be part of the process, whether it's through beach clean-ups or other community services... I may not be able to help much, but it's better than doing nothing. So, for me, it felt very meaningful and gave me a sense of happiness... It's important that our actions speak for us." (Yingyin, Management Trainee, 5-star hotel, international chain hotel)*

*Leo, a Management Trainee, also shared his perspective:*

*"I think CSR communication should be about real involvement...participating in this community service activity was also counted as work hours. The younger generation is very willing to participate in CSR activities. Personally, I am very eager to join because, as a part of a company, if I have the opportunity to bring positive benefits to society or the community, it makes me feel happy and fulfilled. I would like to be involved, and this hands-on experience was more impactful than any presentation or report could be." (Leo, Management Trainee, 5-star hotel, international chain hotel)*

Participants from this generational cohort expressed clear preferences for hands-on and visible impact rather than formal reporting or passive digital outreach. This shift reflected Generation Z's aspirations toward inclusive CSR engagement that prioritised tangible results and collective action over hierarchical communication models that historically emphasised status, authority, or selective relationship-building (Dreyer, 2024). Thus, their communication preferences underscored pragmatic innovation rather than ideological continuity, consciously challenging rather than reinforcing traditional structures of hierarchical engagement (Fang, 2012; Peters et al., 2021).

In this critical interpretation, Generation Z's approach could be understood as a contemporary expression of historically established communal values and an adaptive response influenced by a desire for greater transparency, inclusivity, and direct impact. Their participatory emphasis on active involvement represents an innovative articulation of CSR principles designed to resonate with modern societal contexts—contexts shaped significantly by globalisation, digital connectivity, and heightened awareness of social inequalities.

Similarly, Zhenfeng noted a clear preference among Generation Z for participatory CSR communication that facilitated direct, hands-on engagement:

*"I prefer CSR activities where we can directly make a difference, like helping out with local community events or environmental campaigns... Given our limitations, we can focus more on our surrounding community, like doing some charity work...what frontline employees can do is limited to CSR-related environmental and ecological protection... It is about being active and setting an example." (Zhenfeng, Management Trainee, 5-star hotel, international chain hotel)*

These findings highlight the importance of adaptive and multifaceted CSR communication strategies, revealing CSR communication preferences across generational cohorts. Recognising these nuances makes it essential to tailor CSR communication strategies to meet diverse expectations, strengthening each generational group to find the language and format that resonates best, underscoring the necessity of tailoring CSR communication strategies to accommodate these diverse expectations. For *Generation X*, CSR communication tended to emphasise structured reporting and transparency, reflecting their preference for formal and detailed information (Li et al., 2013). *Millennials* favoured dynamic, digital communication that engaged stakeholders across various platforms, aligning with their familiarity and comfort with technology and social media (Bolton, Parasuraman, Hoefnagels, Migchels, Kabadayi, Gruber, Komarova Loureiro, Solnet, et al., 2013). *Generation Z*, in contrast, desired communication that empowered them to act, reflecting their activist-oriented values and inclination towards social change (Chen et al., 2022).

However, this activist orientation among Generation Z co-exists within the broader contemporary socio-cultural landscape, which includes phenomena such as lying flat (躺平) (Liao et al., 2025; Zheng et al., 2023), denoting deliberate disengagement from competitive work pressures, and garbage time (摸鱼时间) ("China and the "garbage time of its history": Propaganda or reality?," 2024), referring to discreetly reclaiming

personal leisure during work hours. Rather than purely ideological, Generation Z's preference for tangible and participatory CSR communication may thus reflect a pragmatic desire for clearly defined boundaries that allow meaningful personal contributions without risking social status or professional advancement. In this context, their activist values co-exist pragmatically with aspirations for personal autonomy, flexibility, and freedom from excessive work obligations, such as the controversial 996 culture where employees are expected to work from 9 am to 9 pm, six days a week (Liu & Chen, 2025).

The observed differences in CSR communication preferences across generational cohorts carry far-reaching implications for sustainable governance and strategic workforce engagement (Rank & Contreras, 2021). For luxury hotels seeking to enhance their corporate citizenship efforts, a carefully constructed, multifaceted approach to communication might prove essential. (Farid et al., 2019; Rudolph et al., 2021). Structured, data-driven reporting might be used alongside dynamic social media campaigns to uphold transparency and adaptability while appealing to the distinct informational needs and involvement levels characteristic of various generational cohorts. For younger employees, offering opportunities for active participation might prove especially compelling, thereby facilitating deeper engagement, particularly Generation Z (Ji & Suntrayuth, 2024; Priporas et al., 2017).

Aligning CSR communication practices with these generational preferences held considerable potential for advancing internal cohesion and external brand strength. By providing informational resources that resonate with each generational cohort's values and communication styles, luxury hotels can nurture meaningful employee participation, cultivate brand loyalty (Wen et al., 2025), and ultimately amplify the overall impact of their CSR undertakings. Integrating multiple communication formats and channels represents a critical step toward creating a more inclusive, responsive CSR framework that meets the evolving expectations of the modern

workforce, contributes to long-term organisational sustainability and strengthens the overall impact of their CSR practices (Jones et al., 2014, 2016).

These findings underscore the importance of developing adaptive and multifaceted CSR communication strategies responsive to varied generational preferences. For Generation X, structured reporting and clear, formal documentation remained essential, offering transparency and accountability. Millennials preferred interactive digital platforms, aligning CSR communication strategies with their technological proficiency and dynamic engagement style (Bolton, Parasuraman, Hoefnagels, Migchels, Kabadayi, Gruber, Komarova Loureiro, & Solnet, 2013; Rank & Contreras, 2021). In contrast, Generation Z advocated for participatory, action-oriented communication frameworks enabling direct, tangible contributions while safeguarding personal freedoms, autonomy, and clearly demarcated boundaries between work responsibilities and personal time.

The key challenge for contemporary CSR communication, therefore, involves creating integrative strategies capable of accommodating these generational differences. Successful CSR communication in Chinese workplaces necessitates carefully structured frameworks that provide Generation X's clarity, Millennials' interactive flexibility, and Generation Z's participatory autonomy. Recognising and accommodating Generation Z's simultaneous need for meaningful engagement and personal autonomy, including culturally emerging concepts like lying flat and garbage time, is critical. CSR strategies that acknowledge and balance these diverse expectations might facilitate more effective communication, foster genuine employee participation, and strengthen workplace cohesion across generational cohorts.

### Theme 3: Motivational Drivers

The generational differences extended to the *motivational drivers* behind CSR engagement, with each cohort prioritising distinct aspects of CSR practices. These

differences reflected the codes captured in the qualitative interviews: *regulatory compliance, alignment with personal values, and meaningful societal contributions.*

For *Generation X*, the primary motivation to engage in CSR is rooted in its *economic and strategic* value. CSR practices are seen as essential for promoting long-term business sustainability and maintaining compliance with regulatory standards in China. Respondents from this cohort highlighted the importance of meeting legal requirements while preserving organisational stability. As Bruce explained:

*"CSR is primarily about ensuring compliance with legal requirements and creating stability for the business. It is a dual-layered responsibility towards employees and shareholders, aligning business performance with societal expectations." (General Manager, 5-star hotel, independent hotel)*

Likewise, Ailsa, a Director of HR, noted:

*"In the hotel I work in, we definitely practice CSR...there is an important part of the cultural system that emphasises serving the community. So, at the group level, there is such a culture and advocacy. Thus, at the hotel level, we definitely engage in various CSR activities."(5-star hotel, international chain hotel)*

*However, David highlighted that regulatory compliance in luxury hotels remained limited in scope when effective CSR execution lacked widespread adoption.*

*"The implementation of CSR practice in the hotel industry is still not comprehensive and widespread enough. Often, when it comes to actually executing the plan, it can't just be the F&B or housekeeping departments; the entire organisation, usually HR, organises it." (Director of Administration, 5-star hotel, independent hotel)*

These perspectives underscored how Generation X perceives CSR as an integral part of operational strategy, emphasising a balance between regulatory adherence and reputational enhancement. Influenced by their formative years during periods of economic fluctuation and organisational restructuring (Shih et al., 2022), Generation X tends to associate CSR practices with long-term stability and adherence to legal frameworks, upholding *financial resilience* and *stakeholder trust*. This cohort's approach aligns with research suggesting that Generation X places significant value on CSR initiatives that fulfil regulatory requirements while simultaneously reinforcing luxury hotels' social credibility and brand image (Kapferer & Michaut-Denizeau, 2020). By integrating these dual objectives, CSR practices served as a strategic tool for Generation X, bridging compliance-driven imperatives with broader reputational goals that support organisational sustainability.

*Millennials* exhibit a strong preference for CSR practices that align with their *personal values* and *ethical beliefs*, emphasising the connection between organisational goals and broader social and environmental causes. For this cohort, CSR engagement is driven by the opportunity to work in environments that reflect their commitment to sustainability and social justice (Rank & Contreras, 2021). A hotel manager articulated this motivation and commented:

*"CSR is about community engagement and taking care of employees. It's more than a corporate strategy; it reflects our shared values and builds trust with stakeholders."*  
(Jiayi, hotel manager, 5-star hotel, international chain hotel)

*"I think we can look at it from several aspects...Everyone is willing to connect resources or collaborate with a brand that is full of positive energy and very proactive. From a personal and employee perspective, such activities allow me to have a deeper understanding of the company's culture and give me a sense of pride in*

*the brand." (Jolly, Marketing Communication Manager, 5-star hotel, international chain hotel)*

*"We have implemented many CSR activities at our hotel... These activities include Earth Hour for energy conservation... Additionally, caring for children's welfare institutions and nursing homes is also part of our service ethos." (Limei, Spa manager, 5-star hotel, international chain hotel)*

These quotes exemplified Millennials' prioritisation of personal alignment with ethical values, a desire to contribute to social causes, and the integration of such practices into their professional identity. This generational cohort found personal and professional fulfilment in CSR initiatives that resonated with their ethical ideals, reinforcing their dedication to a purpose-driven corporate culture.

Millennials, often characterised as a socially conscious and ethically driven generational cohort (Kapferer & Michaut-Denizeau, 2020), exhibit a strong preference for aligning their personal values with their professional pursuits. This alignment was particularly evident in their engagement with CSR initiatives, which they perceived as an extension of their ethical ideals. Recent research suggested that Millennials seek roles that enable them to actively contribute to meaningful social causes, reflecting their intrinsic motivation to promote societal well-being. For example, Supanti and Butcher (2019) argue that Millennials' work satisfaction is significantly enhanced when organisational values mirror their personal ethics, fostering a more profound sense of purpose and professional identity.

Furthermore, Millennials prioritising CSR is intricately tied to their desire for a purpose-driven CSR culture (Pandey et al., 2024; Y. Wei & Lin, 2024). They are not merely passive participants in such initiatives but view their involvement as integral to achieving both personal and organisational objectives. Scholars such as Slack,

Ikhide et al. (2024) emphasise that Millennials' dedication to CSR initiatives often transcends traditional job roles, as they seek meaningful engagement that reinforces their sense of self and ethical identity. This perspective highlights the generational distinction in workplace expectations, with Millennials demonstrating a unique capacity to integrate social advocacy into their professional ethos. Consequently, organisations that actively promote CSR practices aligned with Millennial values are more likely to cultivate a highly engaged and loyal workforce, benefiting from enhanced employee commitment and productivity.

In prior studies, scholars emphasised that Millennials placed a high premium on aligning personal ethical values with professional endeavours (Ikhide et al., 2024; Rank & Contreras, 2021). The quotes examined in this context highlighted how members of this generational cohort sought fulfilment through CSR practices that resonated with their moral orientations. By actively engaging in socially responsible activities, Millennials reinforced their sense of purpose within the workplace and consolidated their professional identity, demonstrating a clear preference for working environments committed to broader societal objectives (Wen et al., 2025).

Such findings illuminated a generational inclination to cultivate job satisfaction and organisational commitment by prioritising meaningful employment over purely financial or status-based considerations (Silva et al., 2023; Y. Wei & Lin, 2024). This emphasis on purpose-driven cultures underscored the desire to merge personal convictions with work-related responsibilities, ultimately fostering deeper loyalty and motivation (Bouichou et al., 2022). Through the integration of ethical ideals and professional pursuits, Millennials sought alignment with employers and aspired to effect positive change, reflecting a heightened awareness of social and moral imperatives in the corporate sphere (Rank & Contreras, 2021; Yuan et al., 2023). H. Zhang et al. (2024) likewise observed that CSR engagements heightened Millennials' innovative behaviour by allowing them to internalise the organisation's ethical stance

as part of their professional identity. These findings reinforce the conclusion that Millennials' desire for purposeful work and alignment with moral values is more than a fleeting preference; rather, it represents a defining characteristic of their engagement with and contribution to purpose-driven corporate cultures in luxury hotels.

*Generation Z* appeared to be primarily motivated by social justice, as they perceived CSR to be a means of effecting meaningful societal change. This cohort adopted an activist-oriented perspective, viewing CSR as a tool for direct action and broader transformation. Participants emphasised CSR initiatives that facilitated robust engagement, such as volunteering and community-based projects, enabling them to make tangible contributions to collective well-being. Reflecting on these motivations, Yingyin, a Management Trainee, shared her experience, noting:

*“Participating in CSR practices, like beach cleanups and community events, makes me feel happy and fulfilled. It’s about contributing to something bigger than yourself, even if the immediate impact feels small”. (Yingyin, Management Trainee, 5-star hotel, international chain hotel)*

Similarly, Zhenfeng emphasised the need for active participation, stating,

*“For our generation, CSR is about action. It’s not enough to talk about it; we want to be part of the solution”.(Zhenfeng, Management Trainee, 5-star hotel, international chain hotel)*

Recent research has noted that younger employees are more likely to seek CSR opportunities that allow for direct involvement, as these practices resonate with their activist values and desire for social impact (Yamane & Kaneko, 2021). These findings were reflected in the transcriptions. In her discussion, *Huiling* observed clear generational differences in work attitudes and CSR engagement. She remarked that

while older generations prioritise job stability and traditional roles, Generation Z colleagues, typically born after 2000, often adopt a “Buddha-like” mindset where they complete tasks efficiently during work hours yet might not extend their commitment beyond the core job responsibilities. Such distinctions have been supported by recent academic work suggesting that direct, hands-on CSR initiatives are more appealing to Generation Z hotel staff who are motivated by immediate social feedback and personal fulfilment (Goh & Baum, 2021).

Moreover, *Zhenfeng*'s description of his generation as “social animals” further underscores the polarisation within Generation Z. He explained that some young employees are eager to engage in public welfare, while others potentially due to constraints such as time or perception of disproportionate effort relative to reward, remain less inclined to participate. This divergence mirrors the findings of Zhu et al. (2025), who argued that the digital age and widespread access to information had amplified both the enthusiasm for and scepticism of CSR initiatives among younger cohorts. While digital media promotes proactive financial behaviour by facilitating better communication and timely market insights, effective CSR initiatives help to bolster the corporate image and investor trust over the long term despite the short-term resource challenges they might pose (Zhu et al., 2025). In this digital economy, the synergistic interaction between digital media and CSR becomes pivotal for sustaining long-term corporate success (D. Kong & Liu, 2023; Xu et al., 2023).

In addition, insights from *Wendi* reinforced the notion that younger employees tend to participate more actively in CSR practices, a trend which is attributed to their higher responsiveness to social feedback and innovative ideas. *Wendi*'s observations about the level of participation among the younger generation highlighted an important organisational challenge that luxury hotels should design CSR initiatives to fulfil corporate obligations and align with the dynamic, direct-action orientation of Generation Z.

Collectively, these reflections suggest that as luxury hotels seek to enhance their CSR strategies, they might have to consider the distinct motivational drivers of Generation Z. By creating opportunities for direct, meaningful engagement, such as environmental cleanups, community service, and hands-on charitable projects. Luxury hotels could better align their CSR efforts with the values of their younger workforce. Such alignment fosters employee satisfaction and a sense of achievement, as noted by Yingyin's and Zhenfeng's statements. Thus, this might enhance the overall corporate reputation in a rapidly evolving social landscape.

Only four interviewees fell into the line-staff category; thus, conclusions about line-level perceptions are tentative. These insights illustrate possible tendencies, but further data would be needed to confirm their representativeness. Consequently, this research continued to explore the interplay between generational characteristics and CSR practices in the following quantitative phase within the luxury hotels in China. As CSR practice became an increasingly integral aspect of corporate strategy (Ding et al., 2025), understanding and addressing these generational differences would be vital for engaging employee engagement and long-term organisational success.

### **5.6 Qualitative Findings: Determinants and challenges of CSR practices**

The fourth research objective sought to examine determinants and associated challenges to practising CSR in luxury hotels in China. To address this objective, the interview protocol was designed to elicit detailed insights into participants' experiences with CSR including factors that promote CSR engagement as well as barriers to its effective implementation. Analysis of the interview data revealed two broad categories: CSR determinants and associated challenges. Importantly, the interpretation of these themes was guided by an assessment of salience (what comes immediately to mind), importance (what is truly valued), and determinants (factors

that constrain or enable implementation). As a result, the interview protocol incorporated several targeted questions.

These questions investigated (1) the factors that might have influenced participants' willingness to practise CSR in their respective hotels, (2) the challenges they had encountered, (3) whether CSR practices were pertinent for effective management, (4) the perceived benefits that encouraged CSR, and (5) the potential risks involved in CSR initiatives. Participants were also invited to share any further insights or suggestions relating to CSR implementation in their organisations. These questions were:

- What factors do you think might influence willingness to practice CSR in your hotel? What challenges you might face?
- Do you consider that CSR practices are pertinent for effective management in your hotel? If yes, what do you think could be the reasons? If not, what could be the reasons?
- Do you think there are benefits that encourage CSR practices? What could be those benefits?
- In your opinion, are there any risks associated with CSR practices? What could be those risks?
- Do you have any suggestions, ideas, or thoughts you would like to add to the topics we have discussed today?

The thematic study of the responses to the question above reveals nine sub-themes: environmental awareness, social engagement, leadership commitment, ethical supply chain (as potential determinants), innovative approaches, cultural sensitivity, resource constraints, strategic misalignment, and employee theft (as challenges) with regards to participants' view of the determinants and associated challenges to practising CSR in

luxury hotels in China. The interview data was initially identified to answer the research question. The subsections provide a detailed exploration of these themes, offering insights into these codes. Initially, nine sub-themes emerged from the data: environmental awareness, social engagement, leadership commitment, ethical supply chain (as potential determinants), alongside innovative approaches, cultural sensitivity, resource constraints, strategic misalignment, and employee theft (as challenges). However, a closer reading of the context in which these codes were used revealed overlaps, varying degrees of salience or importance, and differing degrees of actual determinative power for CSR implementation.

Furthermore, the analysis distils them into five overarching dimensions: three that represent core drivers (or true determinants) of CSR activities and two that represent key challenges to address these nuances and merge themes logically. Within each dimension, the coded words were assessed in terms of salience (initial awareness), importance (perceived significance), and whether they functioned as determinants, such as actively constraining or enabling CSR practices.

### ***5.6.1 Determinants of Practising CSR***

*Environmental awareness* and *social engagement* were frequently mentioned in relation to the intrinsic values of the hotels and their communities. These factors often emerged as immediate, top-of-mind reactions when discussing CSR. While references to “green innovation” were frequent (C. Yang et al., 2024, p. 4108), the importance was underscored by participants who described tangible measures, for instance, recycling systems and beach clean-ups that resonated strongly with staff and the community. In practice, environmental and social projects proved determinants when they aligned with the luxury hotel’s operational goals, such as meeting new government standards for waste discharge (Z. Zhao et al., 2023). However, while

salient, further probing revealed that these factors also carry substantive importance in shaping CSR policies. They served as the conceptual foundation for the hotels' commitment to sustainability and community welfare. For example, Ailsa noted that,

*“Hotels can determine the type of activities they want to conduct to serve their local communities based on the specific needs of their cities.” (Ailsa, Director of HR, 5-star hotel, international chain hotel)*

Her insights underscored that CSR initiatives were often designed to address both environmental and social needs. Similarly, an immediate, top-of-mind response that reflected a strong awareness of environmental conservation, Jolly recalled,

*“Every year on Earth Day or Earth Hour, we turn off unnecessary lights for about an hour.” (Jolly, Marketing Communications Manager, 5-star hotel, international chain hotel)*

In addition, Rose emphasised that *“we actively engage with the local community by participating in and sponsoring events, supporting local charities, and offering internships and job opportunities to local youth.” (Rose, Director of HR, 5-star hotel, international chain hotel)*, which illustrated how social engagement served as a cornerstone for building community welfare and enhancing the hotel's reputation.

Although these responses initially emerged as salient and immediate reactions, further probing revealed that they carried substantive importance in shaping CSR policies, serving as the constructs for the luxury hotels' commitment to sustainability and community welfare.

Beyond initial awareness, strong *leadership commitment* and robust *ethical supply chains* were identified as critical determinants that actively drive CSR

implementation. Leadership commitment was seen as a lynchpin in aligning CSR initiatives with broader organisational goals (Wei & Qaisar, 2022). For example, leaders' decisions about resource allocation, departmental cooperation, and community outreach shaped the luxury hotel's CSR trajectory. Participants repeatedly emphasised that, without robust leadership buy-in, CSR initiatives risked remaining superficial or underfunded. Where leaders demonstrated genuine advocacy, CSR became a determinant in shaping budgetary priorities, employee training, and cross-department collaboration. As Andy explained, *"Leading by example is a cornerstone of our approach"* (Andy, Director of Finance, 5-star hotel, international chain hotel), a sentiment that underscores how visible commitment from senior management inspires the entire organisation to embrace CSR practices. Notably, one senior manager emphasised CSR's intrinsic value: *"It's our duty to give back to society, even if it doesn't bring immediate profit."* Conversely, another acknowledged strategic aim: *"In the long run, these initiatives improve our image and customer trust, that's why headquarters supports them."*

Equally, discussion of the ethical supply chain initially seemed salient as participants voiced concerns about product sourcing and waste disposal. Rosi and Obrecht (2023) highlighted that maintaining an ethical supply chain is vital to upholding CSR principles in the value chain. Likewise, Kevin noted, *"We make a conscious effort to source ingredients from local suppliers and sustainable sources to reduce our carbon footprint and support the local economy"* (Kevin, Executive Sous Chef, 5-star hotel, international chain hotel). However, it became clear that in some cases, ethical procurement was less about personal passion, for instance, *"We want to do the right thing"*, and more likely about market advantage, for example, *"Guests now expect responsibly sourced products"*. These elements significantly influence resource allocation and strategic decision-making by embedding CSR into the core operations and long-term planning of the organisation. Thus, supply chain considerations emerged as a determinant where abiding by ethical or green standards became integral

to maintaining brand image, meeting environmental guidelines, or ensuring compliance, directly constraining or enabling CSR implementation (Jedynak, 2025).

### ***5.6.2 Key Challenges to CSR Success***

The interview data indicated that CSR practices in luxury hotels encountered multifaceted challenges, based on participants' experiences, clustered around two broad categories: strategic and operational. Such categorisation reflected the complexity of constraints that impeded the successful translation of CSR from conceptual design to actual practice. Recent studies (Lin et al., 2022; Santini et al., 2021) reinforced the idea that CSR programmes in hospitality are particularly susceptible to both macro-level (strategic) and micro-level (operational) barriers.

#### *Strategic Challenges: Innovative Approaches, Cultural Sensitivity, and Strategic Misalignment*

Participants noted that integrating *innovative CSR approaches* can be challenging in a context where traditional practices are deeply embedded. A recurring observation among participants was the difficulty of implementing novel or advanced CSR concepts within the traditional frameworks of Chinese luxury hotels. While such innovations could appear promising, they might clash with entrenched norms or stakeholder expectations. One senior manager referred to an international luxury hotel and resort chain (renowned for its sustainability-centric operations) as a salient example of advanced concepts that proved challenging to localise:

*“After encountering Six Senses, I realised why it struggles to survive in China: Its concept is too advanced. Their restaurant sources ingredients directly from their own garden...They believe the emotional luxury provided to people is what defines luxury, not something created by machines, equipment, or technology. But in our country, it*

*is challenging to implement such concepts.” (Ming, Executive Housekeeper, 5-star hotel, international chain hotel)*

While advanced or innovative CSR might be salient and easily recalled by participants, it did not necessarily attain importance unless both local leadership and staff internalised such methods. As suggested by Back (2024), hospitality and tourism research should actively contextualise innovative CSR to move beyond top-of-mind awareness and become a core strategic driver. This salient reaction reflects the difficulty of adopting forward-thinking CSR practices in a conservative context.

Bruce, on the other hand, observed that many CSR practices “*are merely to fulfil obligations; they lack depth and are more about appearances,*” which, although not explicitly mentioning innovation, implied that the pursuit of novel, meaningful CSR approaches was sacrificed for compliance as a default setting. *(Bruce, General Manager, 5-star hotel, independent hotel)*. Thus, while Ming provided a clear, direct definition of the challenge posed by innovative approaches, Bruce’s comment reinforced the notion that without genuine innovation, CSR efforts might become superficial.

*Cultural sensitivity* similarly emerged as a pivotal challenge, with luxury hotels needing to tailor CSR practices to diverse local norms and expectations. Additionally, strategic misalignment where CSR initiatives do not fully integrate with the overall business strategy undermines the effectiveness of these practices (Ikhida et al., 2024), particularly in multinational or out-of-province settings (Cui et al., 2022). In certain interviews, participants described how an insufficient grasp of local traditions could undermine even well-resourced CSR efforts. One manager stated:

*“You can’t just assume the same approach will work everywhere. Some staff come from different provinces, each with its own customs. If we don’t respect those local norms, our CSR events lose meaning.” (Peng, IT Manager, 5-star hotel, international chain hotel)*

This quote underscores that acknowledging cultural nuance is important for programme credibility and staff acceptance. On the other hand, ignoring cultural expectations can become a determinant that actively derails CSR projects, as staff or community members disengage when the initiatives lack culturally appropriate content (Wen et al., 2025).

*“If you impose a practice from a foreign brand without tailoring it to the local culture, employees and even the community might question why they should participate. They will not embrace it.” (Limei, Spa Manager, 5-star hotel, international chain hotel)*

These excerpts underscore that cultural sensitivity is not merely a minor consideration but a critical factor for authentic engagement in CSR practices. When local norms and beliefs are disregarded, staff or community members can disengage from initiatives they perceive as culturally inappropriate, thereby actively constraining the successful implementation of CSR programmes.

A third challenge concerned *strategic misalignment* between a luxury hotel’s CSR ambitions and its overarching business objectives. Multiple respondents emphasised that if top management pursues aggressive profit targets without aligning them to CSR goals, meaningful implementation is thwarted:

*“Some hotels talk about caring for the environment, but as soon as occupancy drops, they cut all charitable funds. It is just words on paper.” (Zhenfeng, Management Trainee, 5-star hotel, international chain hotel)*

While *environmental care* might be salient to managers, its importance is revealed only if budgets are protected from fluctuations in short-term revenue needs. As scholars have reported (D. Xiao & Chen, 2025), genuine strategic alignment between financial aims and CSR outcomes is critical in CSR initiatives evolve from superficial gestures to integrated, determinant factors for decision-making (Zhu et al., 2025).

Hence, *strategic misalignment* was evident when initiatives, though well-intended, failed to integrate fully with the overall business strategy. Bruce’s comment that many CSR practices were *“merely to fulfil obligations”* rather than being embedded in a genuine strategic vision further illustrates this disconnect. *(Bruce, General Manager, 5-star hotel, independent hotel)*

#### *Operational Challenges: Resource Constraints and Employee Theft*

From an operational standpoint, *limited resources* were identified to restrict the scale and scope of CSR efforts. Moreover, issues such as employee theft were mentioned as unexpected barriers that compromised financial performance and the integrity of CSR practices. These challenges highlighted the practical constraints that impeded the rigorous translation of CSR policies from theory into practice.

Typical constraints were recognised as budget limitations, staffing issues, and time pressures. One interviewee provided insight into the daily tensions that arise when allocating manpower for CSR tasks:

*“We only have these few staff; if I have to reassign them for a community cleanup event, someone else’s work gets left undone. This can really limit the scale of our CSR practices.” (Ziwei, Director of HR, 5-star hotel, independent hotel)*

Likewise, Peng’s insight that *“establishing a standard and adhering to it can make the company and team more efficient and help avoid wasting resources”* highlighted how inadequate resources could stifle effective CSR implementation. *(Peng, IT Manager, 5-star hotel, international chain hotel)*

Similar to other operational challenges, *resource constraints* might be prominent in daily discussions; however, it is their function as determinants, either actively obstructing or facilitating programme execution, that is most notable (Yanqiong Liu & Li, 2025). Indeed, participants described how financial austerity measures forced cutbacks in philanthropic or volunteer activities, reflecting that scarce resources could hinder even the best-intentioned CSR agenda (Z. Zhao et al., 2023).

Furthermore, an unexpected but significant subset of comments pointed to employee theft as an internal integrity issue, described loosely as *misappropriations* or *unethical behaviour*, that detract from both brand image and the viability of CSR. Although direct references to large-scale *employee theft* were rare or implied, participants noted that even minor incidents, such as employee theft could seriously undermine trust and the integrity of CSR practices.

*“One of my colleagues encountered a situation where she went to work, thought everything was fine since we are all colleagues, and carelessly left her phone on a bench. Then she went to tidy up her appearance, and when she turned back, her phone was gone. ” (Zhenfeng, Management Trainee, 5-star hotel, international chain hotel)*

Furthermore, unexpected internal issues, such as employee theft, however isolated, could erode the credibility of CSR practices, complicating operational processes and requiring additional oversight. Although less frequently discussed than other challenges, such operational lapses underscore the importance of robust internal controls, a point that recent studies have supported (Ma et al., 2023). Recent findings suggest that integrity breaches should be addressed proactively to safeguard financial performance and the moral underpinnings of CSR efforts (M. Zhao et al., 2025).

Lastly, this thematic structure provided a nuanced understanding of how and why CSR practices in luxury hotels either succeed or stall by contextualising each coded word's role, whether it reflected an immediate reaction, was deemed genuinely significant, or actively enabled or constrained CSR. Recent literature reinforces the view that without strong strategic alignment and adequate operational resources, even well-intentioned CSR policies are likely to fall short of their potential (Z. Wang et al., 2024; Wen et al., 2025).

Overall, the interviews highlighted that *innovative approaches*, *cultural sensitivity*, and *strategic misalignment* collectively shape the strategic dimension of CSR challenges. Meanwhile, *resource constraints* and *employee theft* appeared as operational impediments. In distinguishing salience, importance, and true determinants within these themes, a clearer picture emerged that while innovation emerges as a salient factor, its actual effectiveness depended on cultural adaptation and strategic alignment to function as a determinant of CSR success. A recent study underscored that culturally tailored innovations were more likely to gain organisational traction when leadership explicitly endorses them as vital to local buy-in (Shih et al., 2022).

However, the gap between salience and strategic importance remained a common barrier, as misaligned corporate priorities could lead to superficial CSR engagement

that failed to embed sustainability principles into organisational decision-making (Chatterjee et al., 2023). Therefore, CSR practices that were merely positioned as innovative without deep integration into company culture and strategic planning struggled to transcend rhetoric and yield substantive impact.

The significance of cultural considerations in CSR implementation has been well documented in contemporary literature, yet their influence remains contingent on leadership perceptions (Z. Wang et al., 2024). Current studies suggested that CSR initiatives achieved sustainable success when organisational leaders perceived cultural integration as critical to fostering employee engagement and community trust (Wen et al., 2025). However, when cultural adaptation is undervalued, CSR practices might be perceived as externally imposed, thereby failing to gain authentic local endorsement (Jamali & Karam, 2018b; Le & Nguyen, 2022).

Strategic misalignment further exacerbated this concern, as budget allocations and CSR goal-setting determined whether initiatives received the necessary financial and structural support to be operationalised beyond perfunctory gestures. Misalignment between corporate strategy and CSR objectives has been identified as a key impediment in multinational corporations, where centralised decision-making often overlooks region-specific needs (Ferraris et al., 2024; R. Wen et al., 2024). Thus, for CSR to be meaningful and enduring, it should be strategically embedded within core business functions rather than treated as an ancillary responsibility.

*Resource constraints* and *ethical integrity concerns* were recognised as decisive factors influencing CSR's operational credibility (Z. Wang et al., 2024). Limited financial and human resources constrained the scalability and depth of CSR projects, forcing organisations to prioritise short-term gains over long-term impact (Peng & Chandarasupsang, 2024; Tran et al., 2022). Furthermore, while employee theft and integrity lapses occur less frequently, their consequences might be disproportionately

significant in shaping stakeholder perceptions of CSR legitimacy. He et al. (2023) highlighted that instances of internal misconduct could undermine trust in CSR commitments, raising concerns about the authenticity of corporate ethical standards. Consequently, overcoming these operational barriers required a dual-pronged approach that addressed resource limitations through strategic investment and the fostering of a culture of ethical accountability. A deeper understanding of these constraints at strategic and operational levels was essential for CSR to evolve from symbolic initiatives into authentic, sustainable CSR practices.

## **5.7 Summary and Reflection**

### ***5.7.1 Summary of the Findings***

This chapter provided a comprehensive qualitative investigation into CSR practices within China's luxury hotels. The chapter detailed the rationale for adopting qualitative methods and systematically described the use of semi-structured interviews to capture rich, in-depth data, which were designed to address the following research questions:

Research Question One: How do the perceptions and understandings of CSR vary among senior executives, middle management, and line staff in luxury hotels?

Research Question Two: What is the role and impact of culture on the employee perceptions of CSR practices in China's luxury hotels?

Research Question Three: How do generational differences among hotel staff affect the adoption and effectiveness of CSR practices in luxury hotels?

Research Question Four: What are the key determinants that drive the adoption of CSR practices in China's luxury hotels, and what challenges do these establishments face in their effective implementation?

The qualitative findings were from semi-structured interviews with 38 hotel employees, including senior executives, middle management, and line staff from various four and five-star rated luxury hotels in China. The qualitative data were analysed using rigorous qualitative techniques, and the findings revealed that perceptions of CSR varied markedly among senior executives, middle management, and line staff. It was evident that cultural influences and generational differences played a pivotal role in shaping these perceptions, thereby elucidating the complex interplay between organisational hierarchy and employee attitudes towards CSR practices.

Notably, the qualitative approach afforded unique insights into the operationalisation of CSR practices. Senior executives tended to emphasise strategic, long-term considerations, while middle management and line staff focused on immediate, practical implications. The study further underscored how cultural nuances and intergenerational dynamics influenced employee perspectives, thus highlighting the determinants that drive CSR adoption and the challenges inherent in its effective implementation.

In essence, the qualitative phase revealed the following findings.

*Variations in CSR Perceptions (RQ1):* Senior executives consistently regarded CSR as a strategic, long-term instrument for enhancing corporate reputation and achieving sustainable competitive advantage. By contrast, middle managers and line staff tended to focus on the immediate, operational implications of CSR practices, emphasising tangible aspects such as environmental initiatives and day-to-day employee engagement.

*Cultural Influences on CSR (RQ2):* The findings underscored that traditional cultural values—predominantly shaped by Confucian principles, collectivism, and a profound emphasis on social harmony—had a marked impact on how CSR was perceived. Employees’ interpretations of CSR were deeply embedded in the national cultural context, which influenced expectations and attitudes toward socially responsible practices.

*Generational Differences (RQ3):* A clear generational divide emerged, with older cohorts favouring more conservative, risk-averse approaches to CSR, while younger employees exhibited a stronger propensity for innovative and progressive practices. This divergence suggested that generational experiences and exposure to modern business paradigms critically shaped CSR adoption and its perceived efficacy.

*Determinants and Challenges in CSR Implementation (RQ4):* The study identified a range of internal and external factors driving the adoption of CSR practices. These included institutional pressures, leadership commitment, economic imperatives, and resource availability. Moreover, challenges such as resistance to change, misalignment between strategic objectives and operational realities, and the inherent complexities of implementing CSR in a culturally diverse environment were also highlighted.

In light of these findings, the final code table below summarises the principal themes and codes derived from the analysis.

Table 5 Final Code Table: Principal Themes and Codes Derived from the Analysis

<b>Code/Theme</b>	<b>Definition</b>	<b>Related Research Question(s)</b>	<b>Representative Notes</b>
Strategic CSR Orientation	Viewed by senior executives as a long-term, strategic tool for organisational growth and reputation enhancement.	RQ1, RQ4	Emphasised sustainable development and strategic alignment in achieving competitive advantage.
Operational CSR Practices	Perceived by middle managers and line staff as daily, practical activities that directly impact service delivery and employee engagement.	RQ1, RQ4	Focused on tangible aspects such as environmental management and immediate operational benefits.
Cultural Embeddedness	The influence of traditional cultural values, such as Confucianism and collectivism, on shaping CSR perceptions and practices.	RQ2	Highlighted the central role of social harmony and collective responsibility in CSR engagement.

Generational Divergence	Differences in the adoption and interpretation of CSR practices between older, risk-averse employees and younger, innovation-oriented staff.	RQ3	Noted a shift from traditional approaches to a more dynamic, modern perspective on CSR.
Institutional and Economic Determinants	External pressures, including regulatory and economic imperatives, combined with internal leadership commitment, which drive the adoption of CSR practices.	RQ4	Identified challenges in aligning high-level strategic objectives with everyday operational realities.

Note. This table encapsulates the core themes identified in the qualitative analysis and provides a coherent framework for understanding the multifaceted nature of CSR perceptions in China’s luxury hotel industry.

In summary, the qualitative phase of this research has deepened our understanding of how CSR is perceived and practised across different organisational strata as well as provided a coherent framework for interpreting these phenomena. The final coding schema, which synthesises themes such as strategic orientation, operational practicality, cultural embeddedness, generational divergence, and institutional

determinants, offers a robust basis for future investigations. These findings contribute to the broader discourse on CSR by illuminating the intricate interdependencies that shape employee engagement and by setting the stage for subsequent quantitative analysis, ultimately advancing our understanding of CSR implementation in China's luxury hotel industry.

### ***5.7.2 Research Reflection***

The qualitative investigation undertaken in Chapter 5 elucidated the complex landscape of CSR perceptions among employees in China's luxury hotel sector. Drawing on in-depth semi-structured interviews, the study systematically explored how different job positions – ranging from senior executives to middle managers and line staff – interpret and implement CSR initiatives. This rigorous inquiry, anchored in the four core research questions, has yielded rich insights into the varied dimensions of CSR practices and provided a nuanced understanding of the interplay between strategic intent and everyday operational realities.

The analysis revealed that senior executives tend to frame CSR as a strategic tool that underpins long-term organisational growth and reputational enhancement. Their perspectives were predominantly characterised by a forward-looking vision that emphasised the integration of sustainable development principles with corporate strategy. In contrast, middle managers and line staff offered a more pragmatic view of CSR, focusing on its tangible implications and immediate benefits. Such divergent interpretations underscore the need for a contextual approach that accounts for hierarchical differences when assessing the effectiveness of CSR practices within the industry.

Equally significant were the findings related to cultural influences on CSR perceptions. Traditional cultural values, deeply rooted in Confucianism and collectivist norms, were found to shape employees' expectations and behaviours regarding social responsibility. These cultural imperatives not only reinforced a sense

of collective duty but also moderated the extent to which CSR was embraced across different organisational levels. The research further identified a generational divide wherein older employees tended to adhere to conventional, risk-averse approaches, while younger cohorts demonstrated a proclivity for innovative and progressive CSR strategies.

In addition to cultural and hierarchical factors, the study illuminated several external and internal determinants that drive the adoption of CSR practices. Institutional pressures, economic imperatives, and leadership commitment emerged as critical catalysts, albeit tempered by significant challenges in aligning strategic objectives with operational execution. The inherent complexities of implementing CSR in a culturally diverse and rapidly evolving market were apparent, highlighting the tension between aspirational CSR goals and practical constraints. These challenges underscore the importance of tailored strategies that address both the micro-level dynamics and the broader institutional context.

In reflection, although the qualitative phase yielded valuable context and depth, certain limitations were acknowledged, such as the constraints of the sample size and potential interviewer bias. These findings not only enriched the extant literature but also provided a robust foundation for subsequent quantitative investigations. Future research should adopt a longitudinal approach to capture evolving perceptions and consider a mixed-methods design to further validate these initial insights. Overall, this chapter exemplified the utility of qualitative research in unravelling complex organisational phenomena and underscored the need for culturally and generationally sensitive CSR strategies in the hospitality sector. These insights offered a robust foundation for subsequent quantitative investigations and practical recommendations for enhancing CSR implementation in China's luxury hotel sector.

### *Contextual Nuances for Survey Development*

A nuanced understanding of these themes, distinguishing between what was immediately salient, what was truly important, and what functioned as an actual determinant, was essential for designing the quantitative phase of the study. For example, while environmental awareness and social engagement were frequently mentioned (salience), leadership commitment and ethical supply chain practices were more directly influential determinants, as evidenced by their roles in resource allocation and policy implementation. Similarly, strategic challenges such as innovative approaches and cultural sensitivity differed in impact from operational challenges like resource constraints and employee theft, which affected day-to-day practices more directly.

This detailed contextual analysis informed the development of subsequent survey questions, ensuring that they capture the broad themes and their underlying nuances. In doing so, this study facilitated a more precise measurement of the factors that determined the success and challenges of CSR practices in the luxury hotel sector in China.

Each of these overarching dimensions was discussed in detail in the following subsections, providing a comprehensive overview of the determinants and challenges associated with CSR implementation as perceived by industry professionals.

### ***5.7.3 Need for a Revised Research Model***

The qualitative investigation has revealed important themes and relationships that were not anticipated in the initial theoretical framework of Chapter 3. In particular, the thematic analysis in Chapter 5 identified several constructs, notably specific CSR determinants and organisational challenges that were omitted from the original model.

Moreover, certain hypothesised links did not find support in the interview data. These discrepancies indicate that the conceptual model must be revised to better reflect the research findings in qualitative phase before developing the final set of hypotheses in Chapter 6.

One key insight from the qualitative phase was the prominence of distinct antecedents of CSR practice. Interviewees repeatedly cited factors such as community engagement, environmental awareness, leadership commitment and ethical supply-chain practices as drivers of effective CSR programmes. These CSR determinants emerged as major themes (see Section 5.8.1) but were not explicitly included in the original model. The absence of these specific factors in the initial framework suggests that the model needs to be expanded to incorporate them as influential antecedents to CSR implementation. In other words, the data pointed to a bundle of motivating factors underlying CSR activity that the original theory did not fully capture.

In parallel, the qualitative findings highlighted several practical barriers to CSR success that also had not been anticipated. Participants described challenges such as strategic misalignment with core business objectives, cultural insensitivity of CSR programmes, and constraints on time and resources. These organisational hurdles (detailed in Section 5.8.2) arose clearly as themes in the data, even though they were absent from the original conceptual scheme. Recognising these challenges is important because they moderate the effectiveness of CSR initiatives in practice. The need to address these real-world obstacles implies that the theoretical model should be modified to account for their impact on CSR outcomes. At the same time, the evidence casts doubt on some of the original hypothesised relationships. For example, the qualitative data did not support the hypothesis that stronger CSR engagement would foster greater employee innovativeness. On the contrary, respondents often

characterised existing CSR efforts as routine or superficial, implementing them out of obligation rather than as a source of innovation. There was little indication that employees felt more creative or innovative due to participating in CSR activities. Similarly, the proposed role of experienced meaningfulness as a moderator in enhancing CSR outcomes did not clearly emerge in the interviews about innovativeness. In essence, the qualitative findings did not bear out the assumption that CSR would directly lead to innovation, with meaningfulness strengthening this link. These insights have made it necessary to remove or reconceptualise those hypotheses in the revised model.

In summary, the qualitative phase provided substantive new insights that the initial research model did not capture. The identification of specific CSR determinants and organisational barriers, with the lack of support for certain hypothesised links, has motivated a revision of the framework. Accordingly, Chapter 6 introduces a revised research model: it incorporates the newly discovered determinants and challenges and omits or adjusts the unsupported relationships. This refined model is thus grounded in the empirical evidence from the qualitative findings and serves as the basis for formulating the updated hypotheses in the following chapter.

## **Chapter 6 Revised Research Model and Hypotheses**

### **6.1 Introduction**

This chapter presents the culmination of the exploratory investigation into the dynamics surrounding CSR practices, including their determinants, practices, and perceived impacts across generational cohorts within organisational contexts, specifically in luxury hotels in China. Drawing upon insights from the previous qualitative analysis, the research culminated in formulating a comprehensive model encapsulating CSR determinants, categorising CSR practices, and their perceived impacts, with an emphasis on generational perspectives.

This chapter presents the revised research hypotheses and final research model established by integrating the findings of the qualitative analysis with the initial research model that originated from Chapter Three's literature review. The developed research model integrated key determinants of CSR identified through qualitative exploration into clearly defined constructs comprising managerial perceptions and practices. These determinants included organisational culture, strategic orientation, and managerial attitudes towards CSR initiatives. Furthermore, the model categorised CSR practices into three primary dimensions: environmental, ethical, and philanthropic responsibilities, allowing for a nuanced evaluation of each dimension's specific contribution to organisational and employee outcomes.

Additionally, building on the conceptual framework adapted from seminal works by Gu and Ryan (2011), this research meticulously synthesises theoretical underpinnings with empirical insights. The model integrates key determinants of CSR, including community engagement, environmental awareness, leadership commitment, and strategy synergy. It further delves into staff perceptions of CSR, segmented into environmental, ethical, and philanthropic dimensions.

A distinctive contribution of this study was the explicit incorporation of generational theory, enabling a deeper exploration of the variances in CSR perceptions and practices among Generation X, Generation Y (Millennials), and Generation Z employees to unravel the nuanced understanding of CSR. By embedding generational cohorts into the research framework, the study aimed to elucidate distinct motivational factors, values alignment, communication preferences, and responses to CSR initiatives across different employee demographics.

The following hypotheses, formulated based on insights gleaned from the literature review and qualitative findings, were proposed to validate the relationships within the model empirically. These hypotheses addressed various dimensions of CSR, including the environmental, ethical, and philanthropic components, and their differential impacts on employee engagement, organisational commitment, and perceived organisational reputation.

This chapter was structured to articulate each hypothesis clearly and provide a rationale grounded in existing theoretical frameworks and empirical findings from the literature. The empirical testing of these hypotheses was expected to yield significant contributions to the theoretical and practical understanding of CSR in elucidating the nuanced roles generational differences play in shaping CSR perceptions and effectiveness within contemporary business environments. Furthermore, the chapter unfolded by articulating the hypotheses that were rooted in the cross-sectional analysis of organisational and national culture, which served as a critical backdrop for CSR dynamics. The hypotheses were crafted to test the relationships between CSR determinants, practices, and the desired outcomes, such as innovation adoption,

experienced meaningfulness, and work engagement. These outcomes were pivotal for organisational growth and for fostering a sustainable and responsible business ethos.

Moreover, this chapter was designed to promote a thorough understanding of the complex interactions among the various components of the model. It clearly presented each hypothesis and offered a rationale grounded in existing theoretical frameworks and empirical findings from the literature. The hypotheses presented were intended to be tested empirically, providing valuable insights and contributing significantly to the existing body of knowledge in the field of CSR practice.

The following sections detailed the research model's constructs and relationships and developed the formulated hypotheses, clearly setting the stage for rigorous empirical validation.

## **6.2 Constructs and Relationships**

This section presented a detailed articulation of the constructs and their relationships, meticulously structured according to the theoretical foundations and empirical findings from the qualitative phase. The research framework distinctly differentiated between formative and reflective constructs, in alignment with methodological guidelines prescribed by Hair et al. (2014) and Kock (2017) for Partial Least Squares Structural Equation Modelling (PLS-SEM).

Formative constructs comprised elements that collectively established the broader latent variable, whereby each indicator uniquely contributed to the construct without necessarily correlating with other indicators (J. F. Hair, Hult, Christian, et al., 2021). In detail, the construct termed CSR determinants was operationalised through formative indicators, including community engagement, environmental awareness,

leadership commitment, strategy synergy, and ethical supply chain practices. These indicators were considered independent dimensions that collectively defined CSR determinants within organisational contexts. Another formative construct identified was associated challenges, consisting of resource constraints, cultural sensitivity, and strategic misalignment, each representing distinct impediments to successful CSR implementation.

Reflective constructs, by contrast, encapsulated indicators that were manifestations of underlying latent variables, implying that changes in the latent constructs resulted in corresponding variations in the indicators (Gudergan et al., 2025; Ringle et al., 2021). Within this study, CSR practices were reflective, encompassing environmental, social, and governance dimensions, each indicating the nature and extent of organisational CSR activities. Similarly, staff perception of CSR, as a reflective construct, was represented through environmental orientation, internal orientation, and emotive outcomes, capturing employee perceptions shaped by organisational CSR engagement. Additional reflective constructs included cultural influences (defined through cultural values influence, cultural compatibility, and industry-specific cultural adaptations) and generational differences (categorised by generational priorities, communication preferences, and motivational drivers), both of which reflected underlying contextual and demographic variations influencing CSR approaches.

The structural relationships among constructs adhered strictly to the recursive requirements outlined by J. F. Hair, Hult, Christian, et al. (2021), upholding the absence of feedback loops. Cultural influences and generational differences were posited as antecedent variables influencing CSR determinants. Subsequently, CSR determinants were conceptualised as directly affecting CSR practices. Additionally, associated challenges were positioned to moderate or constrain these relationships. Finally, CSR practices were hypothesised to shape staff perceptions, highlighting the sequential and directional nature of the proposed framework.

While methodological justifications emphasised Warp-PLS's capability in handling non-linear relationships, explicit empirical validation of non-linear relationships was limited during the pilot study phase. The exploratory analyses indicated skewed data distributions, suggesting potential non-linearity. Therefore, the decision to use Warp-PLS remained primarily driven by methodological prudence rather than confirmed empirical identification of non-linear relationships at the pilot stage. Further quantitative phases of this research are expected to explicitly test for and clarify the presence or absence of these non-linear relationships. . Additionally, tools such as DAGgity were utilised to visually validate and ensure the robustness of the hypothesised model structure.

### **6.3 The Final Research Model**

This section presents the final version of the conceptual model, which has been refined based on qualitative findings and literature review. The refinement process involved comparing the initial hypotheses and questionnaire development (the preliminary model) with the final model, taking into account reflective and formative constructs, recursive requirements, and the handling of non-linear relationships. These hypotheses draw from existing literature and initial qualitative insights, expecting that certain internal and external factors will significantly influence CSR practices during the quantitative testing phase.

Initially, the hypotheses and questionnaire were broadly constructed, integrating themes such as external orientation, internal orientation, leadership commitment, emotive outcomes, and general perceptions of CSR without explicitly distinguishing formative from reflective constructs. The survey items initially included broad statements assessing general CSR perceptions without a clear structural delineation between variables.

Subsequently, the conceptual model was refined to distinguish clearly between formative and reflective constructs, adhering strictly to recursive structural requirements for Partial Least Squares Structural Equation Modelling (PLS-SEM), and capitalising on Warp-PLS capabilities for non-linear relationship analysis (Adler et al., 2023; J. F. Hair, Hult, Christian, et al., 2021; Kock, 2017). Following this, the final model explicitly identified *CSR Determinants* and *Associated Challenges* as formative constructs. These constructs comprised indicators that collectively defined their respective latent variables: community engagement, environmental awareness, leadership commitment, strategy synergy, ethical supply chain practices, cultural sensitivity, and strategic misalignment. Reflective constructs, including *CSR Practices*, *Staff Perception of CSR*, *Cultural Influences*, and *Generational Differences*, were clearly marked by indicators that covaried as outcomes of the underlying latent variables (Cheah et al., 2023).

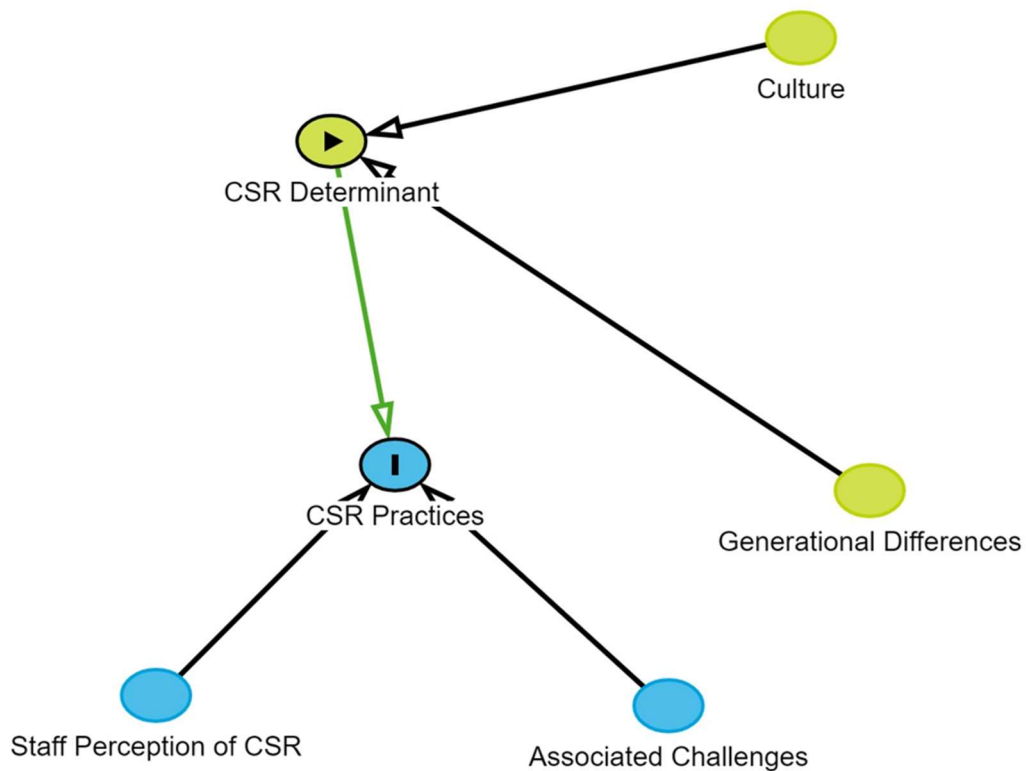
The final research model was carefully structured to meet recursive requirements, eliminating feedback loops and ensuring unidirectional causality among variables. The model posited that *Cultural Influences* and *Generational Differences* independently influenced *CSR Determinants*. These determinants, in turn, directly affected *CSR Practices*, while *Associated Challenges* were positioned as contextual moderators impacting *CSR Practices*. Ultimately, *CSR Practices* were hypothesised to influence *Staff Perceptions of CSR*, clearly reflecting a sequential, recursive structure compliant with methodological best practices (Cheah et al., 2023; Eveland et al., 2024; Kurtaliqi et al., 2024).

Tools such as DAGitty were employed effectively for visual validation and to ensure compliance with recursive structural requirements, enhancing the conceptual robustness and methodological validity of the final research model. Additionally, Warp-PLS facilitated testing and exploration of potential non-linear and interaction

effects, such as the interactions between cultural adaptations and CSR practices and between generational priorities and leadership commitment, contributing nuanced insights into CSR dynamics within luxury hotel contexts.

Figure 9 demonstrated the final research framework, clearly depicting relationships among each construct and variable based on self-determination theory. In detail, this theoretical foundation emphasised the significance of intrinsic and extrinsic motivational drivers shaping employee perceptions and behaviours towards CSR practices. The figure visually clarified the recursive and formative-reflective structure that facilitated a rigorous quantitative analysis.

Figure 9 Final Conceptual Framework based on Literature and Qualitative Findings



Adapted from (Gu & Ryan, 2011)

Note. The model illustrates the formative influences of cultural and generational dimensions on CSR determinants, which subsequently impact CSR practices. Associated challenges function as moderating contextual factors, while CSR practices directly shape staff perceptions.

Lastly, the final research model was significantly enhanced by clearly defining formative and reflective relationships, adhering strictly to recursive structural modelling, comprehensively leveraging Warp-PLS for non-linear relationships, and addressing supervisory feedback. The refined model thus provided a strong empirical foundation for robust quantitative investigation, promising significant theoretical contributions and practical implications within CSR literature and hospitality industry practices.

#### **6.4 Revised Hypotheses**

This chapter presented a comprehensive development of the research hypotheses, systematically constructed through integrating empirical findings from the exploratory qualitative analysis with the theoretical insights established in Chapter Three's literature review. The hypotheses were predominantly guided by self-determination theory (Deci & Ryan, 2000), which emphasised intrinsic and extrinsic motivational factors influencing organisational and employee engagement in CSR practices.

The conceptual foundations underpinning the hypotheses development drew upon self-determination theory, which provided a robust theoretical lens through which to examine individual motivational factors, psychological needs satisfaction, and subsequent behavioural outcomes within CSR contexts. This theory postulated that organisational environments supporting autonomy, competence, and relatedness significantly enhanced employee motivation and engagement, leading to favourable organisational outcomes (Ryan & Deci, 2017).

Drawing from findings obtained in the exploratory qualitative phase and corroborated by prior literature, distinct constructs and their hypothesised relationships were articulated. These constructs included CSR determinants (such as community engagement, leadership commitment, and strategic synergy), CSR practices (encompassing environmental, ethical, and philanthropic dimensions), and employee perceptions characterised by generational differences. Consequently, the formulated hypotheses empirically tested the effects of these determinants on organisational practices and the resultant impacts, specifically innovation adoption, perceived meaningfulness, and employee engagement.

The following sub-sections systematically detail each hypothesis, clearly establishing the theoretical and empirical justification for their formulation. This structured presentation provided a rigorous foundation for subsequent quantitative testing, intended to further elucidate the nuanced interrelationships within CSR dynamics across different generational cohorts in the workplace.

*H1: Employee level (senior, middle, line) differences in perceptions influence CSR practices in luxury hotels in China.*

The first hypothesis posited significant variations in CSR perceptions across organisational levels, specifically senior management, middle management, and line staff. Initial H1 in Chapter 3 frames job-positional differentiation as the independent factor. Despite different wording, both address hierarchical differences in CSR perceptions. This hypothesis was underpinned by insights derived from the qualitative phase of this research and corroborated by existing literature, which highlighted that hierarchical differences within organisations influence perceptions and attitudes towards CSR practices (Nielsen & Thomsen, 2023; Z. Wang et al., 2024).

Senior managers were expected to emphasise strategic dimensions of CSR, particularly leadership commitment, reflecting their responsibilities in defining and communicating strategic priorities and organisational vision (Ahsan et al., 2022; Peng & Chandarasupsang, 2024). Middle management, on the other hand, typically perceived CSR practices through an operational lens, underscoring operational synergy, as their roles primarily involved translating strategic directives into practical, actionable processes (Pandey et al., 2024). Conversely, line staff were anticipated to focus more closely on responsibility fulfilment, emphasising the tangible and immediate implications of CSR practices on their day-to-day roles and responsibilities (Hu et al., 2022; Lee et al., 2013).

Current studies consistently highlighted the differentiation of CSR perceptions across hierarchical levels, underscoring that senior management typically associates CSR with corporate strategy and leadership visibility, while operational staff tend to emphasise direct practical implementation and operational integration (Wang et al., 2020; Wen et al., 2025). Middle management, positioned between these two groups, navigates tensions between strategic imperatives from senior management and practical constraints faced by operational employees, potentially leading to distinct and nuanced perceptions of CSR practices (González-De-la-Rosa et al., 2023; Silva et al., 2023).

Based on the findings from existing literature and this exploratory research, the following hypothesis was formulated:

*H1a: There are significant differences among senior and middle management in their perceived importance of responsibility fulfilment in CSR practices.*

These hypotheses were positioned to facilitate an empirical assessment of the distinct perspectives held across organisational hierarchies, offering valuable insights into how hierarchical dynamics shape and potentially moderate the effectiveness of CSR strategies.

*H2: Cultural dimensions, including collectivism, were expected to significantly influence CSR practices in luxury hotels in China in terms of leadership commitment, operational synergy, and responsibility fulfilment.*

This hypothesis addressed the role of cultural dimensions, specifically collectivism, in shaping CSR practices within organisations. Initial H2 cast culture as a moderator of CSR perceptions, in broad terms. Final H2 identifies specific cultural values, such as collectivism, directly influencing various aspects of CSR practice and perception. While the core idea remains that national culture impacts CSR perceptions and practices, the terminology was adjusted from indicating a moderation effect to expressing a direct effect expectation. Building upon the qualitative findings, the research insights identified collectivism as salient, justifying this refinement. This hypothesis was also underpinned by established theories and existing research indicating that cultural values significantly influenced organisational behaviour and strategic decisions related to CSR (Hofstede, 2001; Wen et al., 2025).

Earlier studies demonstrated that collectivist societies tend to prioritise collective welfare and social harmony, which consequently encourage CSR initiatives that emphasise communal benefits and social cohesion (Singh, 2024). For instance, collectivist cultures were often characterised by greater sensitivity towards group harmony, resulting in CSR strategies that emphasised communal well-being, employee welfare, and stakeholder collaboration (Beugelsdijk & Welzel, 2018; Shih et al., 2022).

However, the exploratory findings also highlighted the necessity for a critical interpretation of the cultural dimensions. While Shih et al. (2022) posited a cohesive and somewhat idealised view of cultural continuity based upon historical collectivist practices in China, such perspectives required careful scrutiny (Shih et al., 2023). As suggested by the supervisor's feedback, there was a risk of oversimplifying cultural differences, particularly through an overly uncritical acceptance of historical narratives. The qualitative phase illustrated that cultural practices were neither static nor uniformly interpreted across generations, particularly within the relatively nascent and dynamic sectors of tourism and hospitality in China. Indeed, critical perspectives argued that the novelty and rapid evolution of these sectors facilitated managerial innovations and shifts away from traditional hierarchical and collectivist norms (Ban, 2023; Xie, 2022).

In developing Hypothesis Two, it was essential to consider the findings of Wen et al. (2025), who conducted a meta-analysis examining employee perceptions of CSR within the tourism and hospitality sectors. Their study identified that cultural dimensions, such as collectivism, significantly influence CSR practices, affecting both their implementation and effectiveness. Especially, in cultures with high collectivist values, CSR practices that emphasised community engagement and social cohesion were more likely to be embraced by employees, leading to enhanced organisational commitment and job satisfaction. These insights underscore the importance of aligning CSR strategies with the prevailing cultural values to uphold their success within luxury hotel settings.

Recognising the complexity and contested nature of cultural dimensions within CSR practices, this hypothesis sought to empirically test whether and how collectivist values, alongside broader cultural adaptations, significantly influenced the practical implementation of CSR initiatives. Specifically, the hypothesis addressed whether

collectivist values, industry-specific cultural adaptations, and cultural compatibility distinctly influenced perceptions and implementations of CSR practices:

By empirically validating this hypothesis, the study contributed critically to understanding how cultural values and their contextual adaptations affect the efficacy and strategic alignment of CSR practices in diverse organisational environments.

*H3: Generational cohorts (Generation X, Millennials, and Generation Z) differ in their perceptions and expectations regarding CSR practices in luxury hotels of China.*

The initial and the refined versions assume that generational differences impact perceptions of CSR practices. Initial H3 aligns with Hypothesis 1 by referring to this influence affecting the *perception of CSR practices*. In contrast, the final version based on the themes emerged from the qualitative phase explicitly states that different cohorts vary in their perceptions and expectations of CSR. Ultimately, the evolution of the hypothesis addresses the consistent theme of generational differences in views on CSR practices. This refined hypothesis explored the proposition that generational cohorts Generation X, Millennials (Generation Y), and Generation Z differ significantly in their values, communication preferences, and motivational orientations towards CSR practices. Previous research identified generational differences as crucial factors shaping employee perceptions and responses to organisational CSR initiatives, reflecting distinct cultural, social, and technological contexts in which each generation developed (Lyons & Kuron, 2014; Rudolph et al., 2021).

Contrary to an oversimplified view suggesting uniformity in cultural and organisational values among Chinese managers (Shih et al., 2023), the qualitative findings revealed notable divergences between generational cohorts, especially luxury

hotels' employees continuously emphasised that generational cohorts held distinct and contrasting values and expectations regarding CSR practices. Generation X managers, whose formative professional experiences occurred during significant socio-economic transitions, challenged traditional hierarchical and patriarchal management styles. This cohort frequently adopted CSR practices as mechanisms for organisational change and innovation, confronting established management practices prevalent in the earlier stages of the hospitality industry in China (J. Bai et al., 2024; Silva et al., 2023).

Millennials, or Generation Y, displayed perceptions shaped by significant technological advancements and greater global interconnectedness, influencing their expectations of CSR practices to align with global standards and digital communication preferences (Bolton, Parasuraman, Hoefnagels, Migchels, Kabadayi, Gruber, Komarova Loureiro, Solnet, et al., 2013; Lee et al., 2013; Rank & Contreras, 2021). Generation Z, emerging in an era characterised by heightened awareness of sustainability issues and digital-native communication practices, was hypothesised to hold CSR expectations that emphasised transparency, immediate social impact, and meaningful engagement facilitated through digital media platforms (Goh & Baum, 2021; Nazir & Islam, 2020).

Consequently, to provide clarity and specificity for empirical testing, this hypothesis was designed to empirically test nuanced differences in generational perceptions and motivations toward CSR, thus facilitating a more comprehensive understanding of how generational diversity impacts CSR implementation and efficacy within the hospitality industry context.

*H4: The latent construct of CSR determinants, comprising community engagement, environmental awareness, leadership commitment, and ethical supply chain practices, has a significant positive effect on CSR practices within luxury hotels in China.*

Essentially, the original hypothesis focusing on innovativeness was discarded and replaced by a hypothesis addressing the antecedents of CSR, derived explicitly from qualitative themes encompassing community engagement, environmental responsibility, leadership support, and ethical supply chain practices.

This adjustment was justified by aligning the revised Hypothesis 4 with the research objective aimed at identifying determinants underpinning CSR implementation, which emerged prominently from the qualitative data presented in Chapter 5. Conversely, Chapter 3 initially proposed a hypothesis linking CSR to employee innovativeness, which did not explicitly address these determinants. Given that a doctoral thesis can illustrate the evolution of a theoretical model, it became essential to articulate this logical shift clearly. This clarification explicitly highlights that preliminary assumptions about CSR driving employee innovativeness lacked empirical support during the qualitative phase, justifying the conceptual shift towards investigating factors preceding successful CSR implementation.

In contrast, the qualitative findings supported the revised hypothesis, delineating factors that positively influence CSR adoption and execution. Participants recurrently highlighted environmental initiatives, community engagement, dedicated leadership, and ethical operational practices as crucial determinants of successful CSR.

Leadership, for example, was repeatedly identified as a lynchpin, integral to effectively aligning CSR objectives with broader organisational goals; without strong leadership commitment, CSR efforts tended to remain superficial. Ethical supply chain practices similarly emerged as significantly influential (Jedynak, 2025), facilitating the integration of CSR into core business operations.

Informed by qualitative insights, community engagement emerged as an influential determinant, emphasising that meaningful engagement with local communities led to

enhanced legitimacy and operational effectiveness of CSR programmes within luxury hotels (Nazir & Islam, 2020; Nazir et al., 2021). Similarly, environmental awareness was identified as crucial in driving responsible environmental practices, underscoring an alignment between organisational CSR initiatives and broader environmental sustainability goals, which were frequently emphasised by hotel staff during interviews.

Participants also highlighted leadership commitment as mentioned in the qualitative findings, reflecting a consistent emphasis on the pivotal role senior management plays in setting CSR agendas and effectively communicating CSR values throughout the organisation (Castillo-Villar, 2020). Ethical considerations, particularly ethical supply chain practices, were also identified as critical for upholding comprehensive CSR effectiveness, aligning organisational operations with evolving stakeholder expectations (Casalegno et al., 2022) and industry standards (Loh et al., 2021).

This revised hypothesis addressed the influence of specific determinants identified in the qualitative findings and supported by existing literature as significantly affecting the implementation and effectiveness of CSR practices within luxury hotel contexts. Recent studies consistently highlighted the relevance of determinants such as community engagement (Aqif & Wahab, 2021), environmental awareness (de Grosbois & Fennell, 2022; Kuar et al., 2022; Lin et al., 2022), leadership commitment (Darvishmotevali & Altinay, 2022; Wen et al., 2025), and strategic alignment (Knight et al., 2022) as pivotal in shaping CSR initiatives. The frequent recurrence of these themes within respondent narratives anchored the revised hypothesis empirically. Consequently, the qualitative data validated the revised Hypothesis 4 for the quantitative testing, demonstrating a positive relationship between identified determinants.

Conversely, as no qualitative evidence substantiated the initial Hypothesis 4 in Chapter 3 linking CSR perception with increased innovativeness, abandoning that hypothesis was logical and methodologically justified.

*H5: Organisational challenges conceptualised as a composite construct incorporating cultural sensitivity, strategic misalignment, and operational constraints were hypothesised to hinder the effective CSR practices in luxury hotels in China.*

The initial Hypothesis 5 in Chapter 3 proposed that staff's experienced meaningfulness would moderate the relationship between CSR perception and employee innovativeness. In contrast, the revised Hypothesis 5 conceptualised organisational challenges, namely cultural sensitivity, strategic misalignment, and operational constraints, as barriers impeding effective CSR implementation in luxury hotels.

The original formulation of H5 in Chapter 3 addressed a moderating effect, suggesting that meaningfulness would enhance the link between CSR and innovativeness. However, qualitative insights revealed minimal direct evidence supporting this hypothesised moderating role. While participants frequently indicated that CSR activities held personal meaning and fostered employee engagement, particularly among Millennials, the specific moderating impact on innovativeness did not explicitly emerge. For instance, interviewees expressed general pride and purpose derived from CSR activities, illustrating the importance of meaningfulness. However, these reflections did not extend to demonstrating how such meaningfulness strengthened any link between CSR and employee innovativeness. Given that the fundamental connection between CSR and innovativeness was unsupported, the moderating hypothesis became inherently untenable.

In contrast, the revised Hypothesis 5, which highlights organisational challenges as barriers to CSR, is supported by qualitative evidence. Chapter 5 identified several key obstacles through the theme *Key Challenges to CSR Success* as indicated in Section 5.8.2, explicitly categorising strategic misalignment, cultural insensitivity, and resource-related operational constraints as central hindrances. Interviewees consistently cited examples, such as strategic misalignment leading to diminished CSR commitments when budgets were constrained, cultural insensitivity causing disengagement due to neglecting local traditions, and operational constraints due to insufficient resources significantly limiting CSR engagement. Consequently, the original hypothesis on meaningfulness and innovativeness was reconsidered following the qualitative phase due to insufficient empirical support.

This hypothesis explored specific organisational challenges identified through qualitative research, which significantly constrained the effective implementation and operationalisation of CSR initiatives within luxury hotels. Previous research highlighted that successful CSR integration requires careful alignment of strategies with organisational contexts and culturally sensitive management approaches (Nielsen & Thomsen, 2023; F. Zhao et al., 2021).

In the qualitative findings, participants frequently highlighted cultural sensitivity as a critical challenge, noting its significant impact on stakeholder acceptance and engagement with CSR programmes. Cultural sensitivity was repeatedly emphasised as a critical determinant of CSR effectiveness, with misinterpretations of local cultural norms and values potentially leading to stakeholder resistance and diminished organisational credibility (Bai et al., 2024; Chen et al., 2019). These findings underscore the need for organisations to develop culturally informed and locally resonant CSR strategies.

Furthermore, strategic misalignment emerged consistently in participant discussions as another substantial barrier. Participants highlighted instances where CSR practices were poorly integrated into broader organisational strategies, resulting in fragmented implementation and diluted effectiveness. This strategic misalignment created confusion, resource wastage, and limited employee buy-in, thereby negatively impacting the overall efficacy and perceived authenticity of CSR efforts (Ishfaq Ahmad et al., 2023; R. Zhang et al., 2023a).

Consequently, this hypothesis aligns clearly with existing qualitative insights and maintains theoretical integrity through substantial literature support on CSR barriers, some of which have already been cited in Section 5.8.2. It also offers insights into targeted interventions for enhancing CSR effectiveness through the following quantitative analysis.

Finally, the qualitative findings endorse the revised Hypothesis 5 by delineating organisational challenges as significant impediments to effective CSR implementation. This alignment shows that the final hypotheses presented in the study consistently reflect the research objectives.

## **Chapter 7 Quantitative Research: Findings**

### **7.1 Introduction**

This chapter describes the quantitative phase of the study, building upon the insights gained from the previous qualitative analysis. It examines the relationships and interactions identified in the original model based on Chapter Three's literature review. This refined model specifically emphasised CSR practices within the context of hotel organisations, incorporating key constructs such as the determinants of CSR practices within hotel organisations and investigating how culture and generational differences influence these determinants. Furthermore, the model explores the subsequent implementation of CSR practices, considering staff perceptions of CSR and associated challenges encountered during their practical application.

Furthermore, the chapter states the specific hypotheses examining the proposed relationships within the refined research framework. These hypotheses, grounded in theoretical considerations and qualitative insights, provided a structured approach to exploring the direct and mediated effects between the independent, mediating, and dependent variables. Figure 9 illustrates the integrated research model and highlights the hypothesised pathways, facilitating a clear understanding of the anticipated relationships.

Additionally, the development of the survey instrument was described. This process encompassed rigorous pre-testing measures, including expert reviews and reliability assessments, to ensure the robustness and validity of the survey tool prior to data collection. Sampling, participant recruitment, and data collection procedures were also outlined.

Finally, the chapter provides an explanation of the quantitative data analysis process, detailing each analytical step undertaken to validate and test the research hypotheses.

The results offer evidence to support or refute the hypotheses. The discussion of these quantitative findings sets the foundation for subsequent interpretation and implications, which will be addressed in the concluding chapters of this thesis.

## **7.2 Survey Questionnaire Development**

During the initial phase of this research, the topic was identified, and research questions were formulated (as outlined in Chapters 1 and 3). This preliminary stage was crucial in ensuring a thorough understanding of the research problem and facilitated the completion of foundational methodological preparations necessary to address the research objectives. Establishing a robust theoretical and methodological foundation early in the research process significantly enhances the clarity and focus of subsequent stages (Creswell & Plano Clark, 2017).

This study adopted a pragmatic philosophy and employed a mixed-method approach to explore the research objectives as emphasised in Chapter 4. Specifically, the objectives are: (a) to examine the perceptions of CSR among senior hotel executives, middle management, and line staff; (b) to explore the impact of culture on CSR practices in luxury hotels; (c) to assess generational differences associated with CSR practices; and (d) to investigate the determinants and challenges related to implementing CSR practices in luxury hotels in China.

### ***7.2.1 Survey Instrument Overview***

This quantitative phase employed a survey designed to address the research objectives of collecting data from the respondents. The survey questionnaire was selected due to its suitability in capturing and generalising behavioural patterns across a broader population based on findings derived from a representative sample (Creswell & Creswell, 2018). Saunders et al. (2015) emphasised that questionnaire methods are effective tools for systematically investigating variables and relationships, thereby facilitating generalisable insights. Consequently, the questionnaire was segmented

into distinct sections, each reflecting critical constructs identified during the qualitative phase, supplemented by insights from pertinent literature and previously validated scales.

The instrument was divided into four main sections: Staff Perceptions of CSR, Impact of Culture, Generational Differences, Determinants and Associated Challenges of CSR Practices. Each construct in this study was defined in the thesis and was operationalised through an evidence-based process. For example, employee CSR perception is defined as the extent to which staff recognise and value their organisation's responsible practices toward various stakeholders. In this study, it was operationalised by asking respondents to rate the importance of a range of CSR practices in the luxury hotel context. This approach captures which CSR aspects employees find most salient, indicating their underlying attitudes toward CSR (Maneethai et al., 2024). For instance, items probed the perceived obligation of hotels to support local communities, care for employees, and provide a sense of meaningfulness to staff (see Appendix 15 for item wording). While this relies on self-reported importance ratings, it is assumed to reflect the emphasis each respondent places on that CSR dimension, thereby revealing their attitude about how crucial that facet of CSR is. This multi-dimensional perception measure aligns with prior CSR research that considers both internal and external CSR domains (Guzzo et al., 2020; Velte, 2022)

These constructs directly corresponded with the research objectives, enabling targeted data collection and analysis. Items within each section were carefully developed by grounding each construct in both established literature and empirical qualitative insights. Specifically, the questionnaire's statements were derived from key themes identified in the interview-based thematic analysis, as well as from recognised CSR frameworks in the literature. This integration enhanced survey items by authentically reflecting what luxury hotel practitioners in China deem important, rather than being

solely based on a literature review of CSR practices. For example, interviewees consistently highlighted employee welfare and community engagement as critical CSR practices, themes which were directly translated into corresponding survey statements. By cross-referencing such emergent themes with scholarly definitions of CSR dimensions, such as environmental sustainability, community involvement, and employee relations, the survey items collectively covered the real-world facets of each construct. Therefore, this empirically informed design strengthens construct validity: the measures captured the underlying CSR constructs as they are understood and enacted within the luxury hotel context.

Moreover, employing questionnaires offered a practical and methodologically robust means to address specific objectives by efficiently capturing diverse and extensive empirical data. Given the operational context of this research, the online questionnaire method was particularly appropriate. Participants were recruited via the WJX Questionnaire Platform between December 2024 and January 2025, selected for its robust capabilities in maintaining respondent anonymity and data security (Tian et al., 2024). Respondents received comprehensive information about the study objectives and the voluntary nature of participation before completing the questionnaire as described below. This approach ensured minimal disruption to hotel operations while allowing for efficient data collection across a geographically dispersed sample.

The questionnaire offered participants anonymity by explicitly stating that personal details such as names or addresses were not collected. Prior to use, the questionnaire had been approved by the Management School's ethics committee and was accompanied by a participant information sheet, noting respondents' rights and the measures implemented to maintain confidentiality (Creswell & Plano Clark, 2017; Saunders et al., 2015).

Nevertheless, certain limitations inherent in the questionnaire method, beyond high non-response rates, were recognised. Once distributed, the researcher had limited control over how respondents interpreted the questions (Balakrishnan, 2017; Creswell & Creswell, 2018). In developing the questionnaire, considerable care was taken over the wording to ensure the clarity, validity, and reliability of the instrument. As previously noted, the items selected were based on previous studies and the findings from the initial qualitative stage of the study.

In addition, reliability and validity assessments were integral to the instrument development process. Initial reliability testing using Cronbach's alpha on pilot study data (N=70) indicated strong overall internal consistency ( $\alpha=0.951$ ), with individual construct reliability scores ranging from 0.751 (Impact of Culture) to 0.845 (Determinants of CSR Practices). Such outcomes demonstrated the instrument's capacity to reliably capture relevant dimensions of CSR within the context studied.

Descriptive statistics from the pilot study revealed generally high levels of perceived importance across items. For instance, items assessing perceived importance of safe working environments (Mean=6.40, SD=0.76) and integration of sustainability into operational procedures (Mean=6.18, SD=0.91) indicated a clear positive skewness. These descriptive insights underscored the instrument's suitability for PLS-SEM, given its robustness to non-normal data distributions (J. F. Hair, Hult, Christian, et al., 2021). The questionnaire's development was further refined through expert reviews, focusing on clarity, specificity, and practical relevance. The practice complied with that recommended by Lo et al. (2020).

Prior to the primary data collection phase, a rigorous pilot study was conducted with a sample of 70 respondents. Reliability tests, such as Cronbach's alpha, were calculated and found to be appropriate.

Further insights emerged from detailed discussions with my PhD supervisors. These discussions highlighted the necessity of clearly distinguishing between items assessing agreement and those assessing importance, as conflating these two scales could lead to conceptual ambiguity and analytical challenges. Consequently, all survey questions were revised to consistently measure importance rather than simply agreement, thereby enhancing clarity and reducing potential interpretative bias. Additionally, supervisory feedback underlined the importance of incorporating at least three items per latent variable to enhance measurement robustness and avoid biases associated with overly correlated items.

An open-ended question was also added at the end of the questionnaire, providing participants with the opportunity to offer additional qualitative insights regarding personal experience or CSR practices in their organisation. This inclusion aimed to capture nuanced perspectives that quantitative items alone might not reveal, thus enriching the overall understanding of CSR implementation in luxury hotels. Finally, attention was given to ethical supply chain practices as an essential dimension of contemporary CSR (Jedynak, 2025; Rosi & Obrecht, 2023), upholding comprehensive coverage of relevant CSR practices in the questionnaire, thereby enhancing the theoretical rigour and practical relevance of the research instrument.

The questionnaire comprised five primary sections (see Appendix): Section A addressed Perceptions of CSR; Section B examined the Impact of Culture; Section C explored Generational Differences; Section D focused on Determinants and Challenges; and Section E collected demographic information from respondents. To comply with the ethical requirements set by the University Ethics Committee, a detailed Participant Information Sheet and Consent Form were included with each questionnaire (see Appendix). The Participant Information Sheet provided respondents with comprehensive details, including a summary of the research,

information regarding the research process, methods of dissemination of the study's findings, assurances of confidentiality, and researcher contact details.

Respondents were explicitly informed about the voluntary nature of their participation, including their right to withdraw at any point without penalty. In addition, the consent form explicitly clarified that the completion of the questionnaire implied consent to use the data provided, ensuring transparency regarding respondents' rights and confidentiality (Saunders et al., 2015; Singer et al., 1992).

Following the Ethics Committee's approval and subsequent recommendations, the questionnaire materials underwent necessary revisions. These modifications specifically included updating the Participant Information Sheet to provide clear instructions on how respondents could request a summary of the study's findings. Additionally, the introductory statement about CSR was revised to a neutral phrasing: "CSR is a component of modern management practices," upholding neutrality and avoiding bias.

All revised documents were prepared for translation into Mandarin Chinese to facilitate clear and accurate comprehension among the target respondent group. A back-translation technique was employed, whereby the questionnaire was initially translated into Mandarin Chinese and then independently translated back into English. This procedure ensured the original meanings and nuances of scale items remained intact (H. Liu et al., 2023). With these refinements completed, data collection proceeded as scheduled following final confirmation from the supervisory team.

Another critical consideration during the questionnaire design phase was the selection of an appropriate scaling method. Scaling involves assigning numerical values to theoretical constructs by systematically setting scale values for each statement (Creswell & Creswell, 2018). Among various scaling techniques, such as nominal,

interval, and ratio scales, the Likert scale remains one of the most widely utilised instruments for assessing perceptions, attitudes, behaviours, and choices of respondents (Sauer, 2005; G. Zhang et al., 2025). The Likert scale was initially introduced by Likert (1932) to systematically measure attitudes, ensuring they could be reliably quantified and validated (Joshi et al., 2015).

Originally, Likert (1932) examined the diverse perceptions existing within individuals, proposing that these could be systematically categorised and quantified, thus enabling precise interpretations and conclusions. The Likert scale typically comprises a series of statements relevant to the research context, where respondents indicate their level of agreement or disagreement on a numerical scale (Joshi et al., 2015). By employing this method, participants can clearly express their perceptions based on the structured arrangement of statements and numerical responses provided (E. Kim et al., 2018).

For the current study, an eight-point Likert scale was selected, encompassing a numeric range from 0 to 7. This scale clearly defined each numerical option for respondents, where '0' represented a non-response option (i.e., Do Not Know/No Opinion), and values from 1 to 7 represented varying degrees of perceived importance, from '1' (Not at all important) to '7' (Extremely important). This approach was deliberately chosen to focus respondents' attention explicitly on evaluating the importance of each factor rather than merely soliciting their agreement.

The rationale underpinning this choice was twofold. First, agreement alone does not necessarily indicate the significance or practical impact of a particular policy or practice. In contrast, assessing perceived importance tends to generate greater diversity in responses, resulting in higher variability within the data, an essential requirement for numerous statistical analyses. Second, asking respondents about importance encourages more profound reflection on each survey item, eliciting

responses grounded in considered judgment rather than the immediate or superficial reactions that agreement-based questions might provoke. Additionally, careful attention was given to the questionnaire layout to ensure that the scale and the non-response options were clearly visible and intuitively understandable to respondents.

Lastly, an eight-point Likert scale was introduced by incorporating a Not Applicable/No View or Opinion option so that in cases where a respondent had no opinion or felt that an item was inappropriate, he or she could select this option. This option avoids such respondents using the neutral option, thereby minimising an artificially induced degree of skew in the distribution of scores. It also meant that the SPSS package could bypass the score of zero in any calculation when zero is defined as missing data.

### **7.3 Survey Instrument Pre-testing**

Pre-testing is a crucial step before the actual survey administration to minimise potential errors and enhance the quality of survey outcomes. It is particularly valuable for ensuring more accurate, consistent, and objective responses, as it can uncover various issues, such as unclear or confusing questions or identify items that respondents might be reluctant to answer (X. Zhang et al., 2017). Employing expert opinion represents one effective method of pre-testing, which aims to detect and address early developmental issues within the questionnaire design (Creswell & Creswell, 2018).

In addition to expert reviews, conducting a pilot study during the final evaluation stage of the survey instrument was highly recommended by my supervisors. Pilot studies provide empirical data that help refine the questionnaire further, enabling a robust validation of the instrument. The pilot study for this research was conducted with a sample of approximately 50 to 60 respondents, sufficient to facilitate

preliminary Principal Component Analysis (PCA) and identify latent factors. This pilot study was crucial for confirming that items intended to measure the same latent variable correlated strongly with each other while exhibiting weaker correlations with unrelated items, as recommended by my supervisor (J. F. Hair, Hult, Christian, et al., 2021).

A total of 78 responses were collected, of which 68 were deemed valid after data screening. The invalid responses were excluded for reasons such as random answering patterns. For example, selecting the same option for all questions or following a discernible pattern, excessive use of “Do Not Know / No Opinion” options, or failure to pass attention-check items embedded in the questionnaire. Trap questions, such as common-sense or attention-check questions, were used to detect inattentive responses. After this rigorous screening process, the dataset comprises 68 valid responses, which will be used for subsequent analyses in the pilot study. Furthermore, scales were evaluated for reliability using Cronbach’s Alpha to assess internal consistency. The Cronbach’s Alpha values ranged from 0.731 to 0.867 across different scales, with most scales exhibiting high reliability. For example, a nine-item scale (Section A: Perceptions of CSR) yielded an Alpha value of 0.818, while a 13-item scale (Section D: Determinants and Challenges) demonstrated excellent reliability with an Alpha of 0.867. These results indicate that the questionnaire items within each scale consistently measure their respective constructs.

Reflecting on supervisory feedback, particular attention was paid to avoiding potential biases and leading questions within the questionnaire. Moreover, the addition of an open-ended question at the conclusion of the survey to gather qualitative insights from respondents regarding their personal experiences or perspectives on the items or general organisational practices.

Finally, considerations were made to ensure the questionnaire clearly displayed all scale points, explicitly defined numerical ratings, and provided a coherent layout. These refinements enhanced the usability and interpretability of the questionnaire for respondents.

### ***7.3.1 Expert Review***

The expert review process commenced with a thorough evaluation of the draft questionnaire by suitably qualified experts to assess the validity and appropriateness of the measurement scales, as well as the logical flow and clarity of the survey items. For this purpose, two experienced hotel industry professionals and two academic researchers with extensive tourism and hospitality management backgrounds were approached. These experts applied their theoretical insights and practical experiences to scrutinise the questionnaire, focusing mainly on identifying any potential issues related to clarity, rigour, logical sequencing, relevance, and redundancy of the survey items (Evans & Mathur, 2018; X. Zhang et al., 2017).

The input and recommendations provided by the expert reviewers were instrumental in refining the questionnaire, upholding accurate wording, and enhancing the overall precision and relevance of the survey instrument. Following their recommendations, repetitive items initially derived from the qualitative stage were removed, thus improving the conciseness and coherence of the questionnaire.

Additionally, a significant recommendation from the expert review related to the translation of specific terminology. It was unanimously agreed that the term environmental, social, and governance (ESG) should be retained in English within the

Chinese version of the questionnaire. This decision was justified by the observation that direct translations or equivalent terms in Chinese might be infrequently utilised or poorly understood in operational contexts, potentially causing confusion among respondents. Retaining the original English term, such as ESG (Bai et al., 2024; D. Xiao & Chen, 2025), enhanced clarity and comprehension, thus facilitating the collection of accurate and reliable data. Finally, an open-ended question was also incorporated to secure more data. That question asked informants if they wished to make any additional observations regarding CSR practices.

The expert review, therefore, significantly contributed to enhancing the methodological rigour and reliability of the questionnaire, positioning the instrument effectively for subsequent data collection phases.

### ***7.3.2 Survey questions altered***

Throughout the iterative development of the survey questionnaire, several key adjustments were systematically implemented to enhance clarity, precision, and respondent comprehension, guided by both earlier qualitative findings and recent literature insights. From version 1 to version 2, instructions to respondents were simplified, and a statement was added that completion of the questionnaire constituted agreement that the data could be used for research purposes. This development was consistent with ethical recommendations highlighted in qualitative interviews, where participants emphasised transparency and informed consent as crucial for fostering trust and accurate responses (Saunders et al., 2015).

Revised: “Your participation is voluntary, and completion of the questionnaire is interpreted as consent to use the data” (v2).

Further refinements occurred between version 2 and version 2.1, notably through the explicit inclusion of theoretical hypotheses associated with each questionnaire section. These hypotheses provided respondents with greater contextual clarity, linking each question explicitly to its respective theoretical constructs, such as cultural influences, generational differences, and the determinants and challenges of CSR implementation.

Moreover, the response scale was revised to reflect a clearer evaluative framework. Rather than capturing levels of agreement, the scale was designed to measure perceived importance. These additions reflected qualitative findings indicating that participants valued clearly articulated objectives and theoretical clarity, facilitating better contextual understanding and more accurate responses. The improvements were supported by methodological literature underscoring the importance of straightforward question framing to minimise misinterpretation and enhance the validity of survey outcomes (Creswell & Creswell, 2018).

From version 2.1 to version 2.2, the questionnaire was further refined by expanding the number of survey items to uphold comprehensive coverage of theoretical constructs. Categories such as Operational Synergy, Cultural Values Influence, Associated Challenges, and Motivational Drivers were expanded based on insights from the qualitative phase, which highlighted these dimensions as critical areas requiring more detailed exploration (J. F. Hair, Hult, Christian, et al., 2021). Existing studies advocated that comprehensive measurement of constructs through additional relevant items strengthens empirical robustness and enhances theoretical validity (Dybro Liengard, 2024; Joshi et al., 2015). Additionally, wording changes introduced greater specificity. For example, general statements about CSR outcomes

were revised to include more explicit references to community and environmental sustainability impacts.

Subsequent minor revisions from version 2.2 to version 2.3 primarily addressed terminology consistency and wording precision, a crucial step recommended by recent literature to avoid ambiguity and ensure clarity across questionnaire items (G. Zhang et al., 2025). These incremental adjustments were necessary to enhance respondent understanding and minimise potential ambiguities that might arise from inconsistent terminology, which effectively reflected qualitative participant feedback indicating occasional confusion. Between versions 2.3 and 2.4, additional refinement sought to standardise language usage consistently across survey instruments, thereby enhancing overall interpretability and reducing respondent cognitive load (X. Zhang et al., 2017).

The final round of revisions, moving from version 2.4 to the final version (version 3) focused on eliminating any directional bias within the questionnaire. Supervisory feedback and qualitative insights identified that direct reference to hypotheses could inadvertently influence respondents' answers. Therefore, all explicit hypotheses references were removed, retaining only neutral subtitles. Moreover, the scale instructions shifted emphasis from respondents' agreement to their understanding, a change supported by recent literature advocating for neutral phrasing to prevent acquiescence bias (M. J. Mackenzie, 2015; X. Zhang et al., 2017). Additionally, adjusting specific terminology, such as altering "Emotive Outcome (EO)" to "Emotive Outcome (EU)," further improved the internal consistency of the questionnaire and helped avoid repetition with the existing "External Orientation (EO)".

Lastly, linguistic considerations were carefully managed in the final version, especially in translating terminology. The English acronym “ESG” was retained within the Chinese questionnaire version to avoid confusion arising from less familiar direct translations, reflecting qualitative insights that highlighted respondents’ challenges with complex translated terms. These iterative refinements across versions ensured the questionnaire was linguistically precise and theoretically aligned before commencing data collection.

### ***7.3.3 Questions Added***

At this stage of the questionnaire development, it was determined that the existing set of survey items sufficiently addressed the research objectives. Therefore, the addition of further questions was deemed unnecessary.

### ***7.3.4 Pilot Study Results***

The subsequent stage of the quantitative analysis involved conducting a pilot study, an essential procedure for refining the survey instrument and ensuring robust data collection methods for the quantitative phase. Based on recommendations from the literature, a pilot study was carried out with a targeted sample size of between 50 and 60 respondents (Saunders et al., 2015). Ultimately, the pilot study successfully collected 110 responses from employees at luxury hotels in China. After thoroughly screening the responses for validity, 70 were selected for detailed statistical analysis. This resulted in a completion rate of 63.64%. Respondents were able to complete the questionnaire in about 10 to 15 minutes.

Initial reliability tests were conducted using Cronbach’s Alpha to evaluate the internal consistency of the survey instrument’s scales. The alpha scores across individual scales ranged significantly, with the lowest reliability observed in the Emotive Outcome (EO) scale at 0.558. In contrast, the highest reliability was found in the

Determinants and Challenges (AC) scale at 0.77. Notably, the alpha value for the combined set of questionnaire items was very high (0.949), suggesting that the scale items, taken collectively, reliably measured an overarching construct of CSR. This high alpha value signified a potential unidimensionality, implying the possibility of measuring CSR as a singular construct rather than distinct dimensions.

Following the reliability assessment, a Principal Component Analysis (PCA) was undertaken to examine the underlying structure of the data. The PCA results highlighted that the first principal component explained approximately 27% of the variance, while the second and third components contributed 7.09% and 5.30%, respectively. Collectively, the initial three components explained about 39.26% of the variance. A detailed evaluation of the scree plot and eigenvalues indicated that the optimal number of latent factors for extraction could range from four to eight, potentially up to ten at most, aligning with methodological recommendations for PCA analyses (J. F. Hair, Hult, Christian, et al., 2021).

Moreover, the PCA indicated balanced contributions across variables, with no single variable dominantly influencing the components based on the established threshold loading of 0.4. Although the PCA initially identified sixteen potential components, detailed scrutiny suggested a smaller number of key latent factors that could meaningfully summarise the data, as emphasised by the observed long-tail pattern of the scree plot. This finding aligned closely with qualitative findings from earlier stages of the study, which suggested overlapping thematic areas within CSR practices in luxury hotels.

An exploratory factor analysis using principal axis factoring with Varimax rotation was conducted on the 55-item instrument. Based on the scree plot and eigenvalue

criteria, a six-factor solution was extracted, accounting for 52.5% of the variance. Items with factor loadings below 0.40 or with high cross-loadings were removed. The final item set was then subjected to CFA using SmartPLS 4. See Appendix 16 for full rotated factor loadings. The findings from the pilot study also suggest that some questionnaire items might have limited explanatory value, implying that these could potentially be excluded in the full-scale analysis to enhance the overall robustness of the research instrument. Feedback from the supervision panel emphasised the importance of maintaining an open mind toward refining or eliminating certain items based on further analysis.

Moreover, the potential for common method variance (CMV) was considered (Podsakoff et al., 2003). An unrotated single-factor analysis (Harman's test) was conducted across all measured items. The first factor accounted for 27.71% of the total variance, well below the heuristic 50% threshold often used to indicate serious CMV. In addition, the factor structure was clearly multifactorial: the first six factors jointly explained 52.46% of the variance, and successive eigenvalues declined along a long scree-plot tail, supporting a multi-factor rather than single-factor solution (see Appendix 16). Taken together, these diagnostics suggested that a single general factor did not dominate the covariance among measures.

As a complementary check more appropriate for variance-based SEM, full collinearity variance-inflation factors (VIFs) were examined in SmartPLS following Kock (2015) procedure. All full collinearity VIFs were at or below the conservative 3.3 benchmark, indicating that the latent constructs were not excessively contaminated by a common method factor. While Harman's test has recognised limitations, the convergence of the single-factor, multifactor variance, and full collinearity diagnostics indicated that CMV was unlikely to have biased the substantive relationships in a material way in this study (Podsakoff et al., 2003; Kock, 2015).

After recalculating the PCA results after addressing the data discrepancies, six components were retained to meet the minimum threshold of explaining over 50% of the variance. As mentioned in section 7.3.2, the survey items were reviewed to interpret the meaning behind each component. The six retained components provide a clear picture of how CSR is practised in the luxury hotel industry. The first component captures a broad view, combining societal responsibilities with commitments to employee well-being, reflecting a unified approach to CSR. The second focuses on external activities like improving the environment and supporting community welfare, showing the luxury hotels' engagement with societal challenges. The third component highlights the critical role of leadership in aligning organisational goals with CSR practices. Meanwhile, the fourth reveals the importance of adapting CSR practices to reflect local cultural norms that are relevant and effective. The fifth component emphasises sustainability and the balance between short-term business goals and long-term commitments. Finally, the sixth component explores niche areas, such as addressing unique cultural challenges and supporting employees' personal values, adding depth to the overall understanding of CSR.

These findings provide a meaningful starting point, but there is a need for further refinement. A fuller sample is likely to clarify these components, especially those with marginal contributions, and might help confirm the thematic structure identified in the qualitative phase. Additionally, some items with little explanatory value across all components might need to be sacrificed to enhance the robustness of the final full-scale data analysis.

In short, the pilot study provided insights into the dimensional structure of the survey instrument and offered practical guidance on optimising the questionnaire for the main data collection phase. Based on these outcomes, it was confirmed that

progressing to full-scale data collection was appropriate, albeit with the anticipation that further refinements to the measurement scales might be necessary following subsequent analyses.

### ***7.3.5 Reliability Test***

Following the collection of pilot data, reliability testing was undertaken to ensure the internal consistency and measurement stability of the survey instrument. This stage was vital to confirm that the scales employed were sufficiently robust for capturing the constructs of interest (Creswell & Creswell, 2018; Saunders et al., 2015).

Reliability in quantitative research typically pertains to the consistency of a measure, encompassing stability over time, internal reliability among individual items, and the general reproducibility of results (J. Xiao et al., 2025).

Cronbach's alpha coefficient ( $\alpha$ ), widely recognised as a standard measure for assessing internal reliability, was employed in this study to evaluate how effectively the questionnaire items captured the underlying constructs (Hair et al., 2014). An alpha value of 0.70 or higher is conventionally considered acceptable in social science research, while values between 0.50 and 0.60 can be justified for exploratory or early-stage research (Eveland et al., 2024; J. F. Hair, Hult, Christian, et al., 2021).

### ***7.3.6 Finalise Questionnaire***

Following these reliability tests, the questionnaire was deemed suitable for proceeding to the main data collection stage. Statistical analyses in the next phase utilised Statistical Package for Social Science (SPSS) version 30 for conducting reliability and descriptive analyses. Furthermore, Partial Least Squares - Structural Equation Modelling (PLS-SEM) was employed for advanced statistical analysis, specifically using SmartPLS version 4 for confirmatory factor analysis.

Table 6 summarises the descriptive statistics for each survey item. The full questionnaire is included in the appendix for reference.

Table 6 Descriptive Statistics for Each Item

<b>Section A: Perceptions of CSR (Survey Instrument)</b>			
Variables	Item Code	Mean	Standard Deviation (SD)
Responsibility	EO1	5.89	0.903
Fulfilment	EO2	5.81	1.004
	EO3	5.66	1.065
	IO1	5.87	1.060
	IO2	5.71	1.023
	IO3	5.87	0.988
	EU1	5.53	1.167
	EU2	5.47	1.236
	EU3	5.82	1.027
	Leadership	LC1	5.75
Commitment	LC2	5.89	1.032
	LC3	5.88	1.020
Operational	OS1	5.92	1.010
Synergy	OS2	6.13	0.876
	OS3	5.81	0.984
	OS4	5.97	0.962
<b>Section B: Impact of culture</b>			
Variables	Item Code	Mean	SD
Culture Values	CV1	5.81	0.970
Influence	CV2	5.76	1.071
	CV3	5.86	0.975

Cultural Compatibility	CC1	5.73	1.093
	CC2	5.75	1.147
	CC2	5.58	1.076
Industry- Specific Cultural Adaptations	IA1	5.89	1.036
	IA2	5.75	1.070
	IA3	5.78	1.064
Section C: Generational Differences			
Variables	Item Code	Mean	SD
Generational Priorities	GP1	5.88	0.971
	GP2	5.93	0.997
	GP3	5.70	1.046
Communication Preferences	CP1	5.63	1.081
	CP2	5.40	1.332
	CP3	5.51	1.193
Motivational Drivers	MD1	5.84	1.093
	MD2	5.68	1.013
	MD3	5.68	1.075
Section D: Determinants and Challenges			
Variables	Item Code	Mean	SD
CSR Determinants	CD1	5.82	0.947
	CD2	5.58	1.100
	CD3	5.33	1.370
	CD4	5.70	1.080
	CD5	5.85	1.022
	CD6	5.82	1.020
	CD7	5.82	1.030
	CD8	5.80	1.023

	CD9	5.71	1.097
	CD10	5.75	1.050
	CD11	5.84	1.029
	CD12	5.87	1.030
	CD13	5.75	0.991
Associated Challenges	AC1	5.62	1.112
	AC2	5.82	1.076
	AC3	5.59	1.195
	AC4	5.68	1.043
	AC5	5.72	1.062
	AC6	5.51	1.300
	AC7	5.63	1.085
	AC8	5.74	1.045

Note. Developed based on existing literature and qualitative findings from this research.

## **7.4 Survey Questionnaire and Demographic Profile**

### ***7.4.1 Survey Questionnaire Response Rate***

The full-scale data collection commenced in January 2025 and lasted approximately one month. Previously, achieving satisfactory response rates in hospitality industry surveys has been challenging, with low participation frequently reported in quantitative studies (Kele, 2020; M. J. Mackenzie, 2015). This historical trend was anticipated, and therefore, several proactive strategies were employed to enhance participation. These strategies included clearly communicating confidentiality assurances, simplifying survey instructions, and maintaining adherence to standard ethical practices to encourage respondents' comfort and honest participation (Creswell & Creswell, 2018).

The detailed breakdown by data collection channel indicated 769 visits with 533 valid responses, resulting in an overall completion rate of approximately 69.31%.

Additionally, responses collected through WeChat resulted in a significantly lower completion rate of 35.29% (6 valid responses from 17 visits).

Pilot Study Data Collection:	Full-scale Data Collection:
Sample Service: 60/75 (80.00%)	Sample Service: 533/769 (63.91%)
WeChat: 8/21 (38.10%)	WeChat: 6/17 (35.29%)
Link Sharing: 2/14 (14.29%)	

Based on the research objectives regarding CSR practices in luxury hotels in China: perceptions, cultural and generational differences, the respondents in the final sample (N = 533) comprised personnel involved in human resource (HR) management across various organisational levels within luxury hotel settings. As shown in Table 7, this included senior management (8.26%), middle management (63.79%), and line staff (27.95%). The inclusion of this stratification aimed to reflect the diverse perspectives across hierarchical positions within the luxury hotel industry rather than limiting the focus solely to HR managers in China.

#### ***7.4.2 Data Cleaning Results***

The overall completion rate of 69.31% observed in the final dataset was lower compared to the pilot study phase, where completion rates were higher, reaching 80.00% for the sample service and 38.10% via WeChat. This decrease is attributable to meticulous data cleaning practices involving scrutiny of open-ended responses (FC), IP addresses, and response time data. Leveraging work experiences from the researcher's Human Resource Management (HRM) background in luxury hotels, potentially biased responses were identified and excluded to uphold the dataset's reliability and quality, where open-ended questions played a critical role.

Consequently, additional data collection was requested from the WJX platform to meet the target sample size.

After the final screening and validation, the definitive usable dataset consisted of 533 valid responses. This figure explicitly excludes the pilot study responses, ensuring clarity and precision in subsequent analyses. This finalised dataset was verified through SPSS version 30, upholding proper labelling and data management practices for conducting subsequent statistical analyses to address the research objectives.

### ***7.4.3 Demographic Profile of the Respondents***

Table 7 summarises the demographic characteristics of the survey respondents. Five key demographic attributes were considered: generational cohort, tenure within luxury hotels, job level, gender, and educational attainment. The distribution of these characteristics is discussed below.

Table 7 Sample Characteristics

<b>Participants' characteristics</b>	<b>Frequency (n)</b>	<b>%</b>
<b>Generational cohort</b>		
Born between 1995-2009 (Gen Z)	132	24.77
Born between 1980-1994 (Gen Y)	386	72.42
Born between 1962-1979 (Gen X)	15	2.81
Total	533	100
<b>Gender</b>		
Female	239	44.84
Male	294	55.16
Total	533	100
<b>Employment tenure in luxury hotels (rated four to five stars)</b>		
Less than 1 year	3	0.56
1-3 years	110	20.64
4-6 years	233	43.71
7 years or more	187	35.08
Total	533	100
<b>Job level</b>		

Senior management (Directors and senior managers)	44	8.26
Middle management (Managers and supervisors)	340	63.79
Line staff (All other employees)	149	27.95
Other (please specify)	0	0
<b>Total</b>	<b>533</b>	<b>100</b>
<b>Education level</b>		
Primary School / Secondary School	8	1.5
Polytechnics	69	12.95
Bachelor	397	74.48
Masters / Higher degrees	59	11.07
Others	0	0
<b>Total</b>	<b>533</b>	<b>100</b>

Note. Demographic profile of the respondents from full-scale data collection

As shown in Table 7, the generational composition of respondents was predominantly Generation Y (born 1980-1994), representing 72.42% (n=386) of the total sample. Generation Z (born 1995-2009) constituted approximately one-quarter (24.77%, n=132) of the respondents, whereas Generation X (born 1962-1979) represented a smaller proportion at 2.81% (n=15). The dominance of Generation Y respondents was consistent with prior research by M. J. Mackenzie (2015) and Kele (2020) on employee profiles in New Zealand and Malaysian hotels.

Regarding employment tenure in luxury hotels (rated four to five stars), a substantial number of respondents (43.71%, n=233) reported experience between four to six years. Respondents with seven years or more of experience accounted for 35.08% (n=187), while those with one to three years comprised 20.64% (n=110). Notably, respondents with less than one year experience formed only a negligible proportion (0.56%, n=3), reflecting the targeted sampling of experienced employees.

In terms of occupational levels within luxury hotel settings, the majority of respondents identified as middle management, including managers and supervisors,

making up 63.79% (n=340) of the sample. Frontline employees accounted for 27.95% (n=149), and senior management personnel, comprising directors or senior managers, made up the remaining 8.26% (n=44). This distribution reflects the managerial pyramid commonly observed in upscale hospitality environments, where operational oversight is concentrated among middle managers who serve as a bridge between strategic leadership and frontline service delivery.

The gender composition of the respondent pool was relatively balanced, with males comprising 55.16% (n = 294) and females accounting for 44.84% (n = 239). However, a closer inspection of the gender breakdown across hierarchical positions reveals more nuanced patterns, particularly in relation to the feminisation of certain management roles. Among female respondents, a substantial majority occupied middle management positions (69.87%, n = 167), while 21.76% (n = 52) were in frontline staff roles and only 8.37% (n = 20) held senior management positions. In contrast, male respondents were more evenly distributed across the management hierarchy: 58.84% (n = 173) were in middle management, 32.99% (n = 97) in frontline positions, and 8.16% (n = 24) at the senior management level. While a slight male majority was observed, the near parity between genders suggests that gender might not serve as a major axis of structural inequality within the respondent pool. This is particularly notable within the context of luxury hotels in China, where recent literature have portrayed the hospitality sector as male-dominated at the managerial level in both international and Chinese contexts (Ashton et al., 2024; Naveed et al., 2022; Russen et al., 2025).

It is important to consider that HRM has increasingly been associated with a female labour force in hospitality context in China (Gu et al., 2012). However, in this research, the balance appears to reflect a workforce structure where opportunities for participation in CSR practices were made accessible across gender lines. The inclusion of HRM-related roles within the sample might have contributed to the

observed gender balance, given the tendency for these roles to attract female professionals. Thus, the gender composition reported might not fully reflect gender dynamics across all operational or executive functions within luxury hotels.

Furthermore, regarding educational attainment, a significant proportion of respondents (74.48%, n=397) possessed a bachelor's degree. Respondents holding diplomas or equivalent accounted for 12.95% (n=69), while 11.07% (n=59) had postgraduate qualifications (master's degree or higher). Those with secondary education or below represented the smallest fraction at 1.5% (n=8). This educational distribution suggests a relatively high educational standard among luxury hotel employees, supporting recent research indicating the importance of formal education within hospitality roles (Coll-Ramis et al., 2024).

Figure 10 Geographic Distribution of Respondents



The demographic profile demonstrates that the sample was numerically adequate and geographically diverse, encompassing respondents from a wide range of provinces across China. As illustrated in the geographic distribution (see Figure 10), a notable concentration of responses came from the economically dynamic coastal provinces, particularly Guangdong (n = 93), Jiangsu (n = 58), and Zhejiang (n = 28). These regions fall within China's major economic development zones such as the Pearl River Delta and the Yangtze River Delta, which have experienced significant investment in tourism infrastructure and luxury hospitality over recent decades (Gu et al., 2012). This geographic spread affirms that the dataset is not confined to major metropolitan centres but reflects perspectives from a variety of socio-economic and cultural settings aligning with the national development policies.

Lastly, the inclusion of responses from provinces in central and western China, such as Sichuan, Henan, and Hunan, indicates that the survey captured perspectives beyond first-tier cities and coastal hubs. Given the well-documented patterns of labour migration within the hospitality industry, where skilled and semi-skilled staff often relocate from interior provinces to employment centres in the east and south, this distribution is particularly salient (Gu et al., 2012). It suggests that the perspectives gathered are shaped by a convergence of regional identities and occupational mobility, further supporting the internal diversity of the sample.

This spatial heterogeneity adds analytical richness to the dataset by facilitating cross-regional comparisons, thereby supporting a more contextualised understanding of CSR practices and bringing varied regional insights into their perceptions of CSR. These attributes collectively support the generalisability and relevance of the study's findings, especially given the decentralised and heterogeneous nature of China's luxury hotel sector. This sector continues to expand unevenly across provinces due to differing economic priorities, government incentives, and global tourism trends.

However, it should be noted that while this spatial heterogeneity adds analytical depth, the relatively small numbers from some western and less-populated provinces limit the ability to draw robust statistical comparisons across all regions. For certain provinces, respondent numbers are insufficient to meaningfully assess whether region acts as a significant discriminatory variable in CSR perceptions. As a result, the analysis did not formally test for regional effects. This limitation underscored the need for future research, which was discussed in Chapter 8.

### **7.5 Data Analysis Results**

This section details the methodological approach undertaken to analyse the survey data. This section justified the selection of analytical methods and critically reflected on their appropriateness within the research framework. As the aim of this study is to examine the interrelationships between latent variables, such as determinants of CSR practices, employee perceptions of CSR, cultural influences, and generational differences. A multivariate technique was deemed necessary to account for both measurement reliability and structural modelling considerations.

The data analysis commenced with the generation of descriptive statistics for survey items. This initial step served multiple purposes. First, it provided an overview of the central tendencies and dispersion for each item, offering insight into the general patterns of response among the participants. The majority of items demonstrated high mean scores, typically above 5.5 on a 7-point scale, with relatively low standard deviations and predominantly negative skewness. For example, items such as "How important is it for luxury hotels to create a safe and supportive working environment?" ( $M = 6.12$ ,  $SD = 0.86$ , skewness =  $-0.90$ ) and "How important is it for sustainability initiatives to be part of luxury hotel's standard operating procedures?" ( $M = 5.95$ ,  $SD = 0.95$ , skewness =  $-1.11$ ) illustrated a pronounced tendency for respondents to rate CSR-related practices as highly important.

Such patterns have critical implications for subsequent analyses. Where mean scores are uniformly high, accompanied by small standard deviations and significant skewness, the items may be regarded as universally endorsed by respondents. While this reflects a strong consensus regarding the perceived importance of these CSR practices, it also suggests that such items may be of limited value in discriminating between respondents' attitudes. As highlighted in the methodological literature, variables with little variance and strong central tendency offer minimal discriminatory power, potentially reducing their utility in explaining differences across sub-groups or in subsequent multivariate modelling (Blair & Blair, 2015; B. Tabachnick & Fidell, 2018).

Consequently, although high mean scores could be interpreted as indicative of the clear salience of these issues within the luxury hotel context, they might also present a limitation in terms of their ability to differentiate respondent perspectives. This necessitated a critical review of item performance when progressing to factor analysis and regression modelling, with attention given to retaining items that exhibit sufficient variability and discriminatory capacity. In line with established best practice, the analysis remained attentive to the descriptive properties of each item, ensuring that the findings were not unduly influenced by non-discriminatory variables.

### ***7.5.1 Overview of Structural Equation Modelling (SEM)***

SEM is a versatile statistical approach that enables researchers to examine complex causal relationships among observed and latent variables simultaneously (J. F. Hair, Hult, Christian, et al., 2021). Unlike traditional multiple regression methods, which typically evaluate direct relationships between independent and dependent variables, SEM allows researchers to investigate complex interdependencies and indirect relationships within a unified analytical framework (Streukens & Leroi-Werelds, 2016; Vaithilingam et al., 2024). It combines elements of confirmatory factor analysis

and path analysis, making it suitable for theory testing and refinement of theoretical frameworks prevalent in social sciences research, including the hospitality and tourism context (Adler et al., 2023; J. F. Hair, Hult, Christian, et al., 2021).

The methodological strength of SEM lies in its capacity to incorporate latent constructs and observed theoretical concepts inferred through multiple observed variables, thus providing more robust evaluations of theoretical models compared to conventional analytical methods (Alhazemi, 2025). This attribute was particularly relevant given the present research's conceptual complexity, which integrated employee perceptions, contextual influences, and CSR determinants. Consequently, SEM emerged as the most suitable method, facilitating the exploration of nuanced relationships and contributing to theoretical development in the domain of CSR practices within luxury hotels.

### ***7.5.2 Rationale for Using PLS-SEM***

The conventional covariance-based SEM (CB-SEM) method has traditionally been used in theory confirmation (C. Ryan, 2020). However, the stringent requirements concerning sample size and multivariate normality frequently constrain its utility in exploratory and predictive research contexts. In contrast, Partial Least Squares SEM (PLS-SEM) is increasingly adopted for exploratory studies, mainly when the theory is less developed or when the focus is on prediction and identifying key driver constructs (Hair, Risher, et al., 2019; Richter & Tudoran, 2024).

Given the exploratory nature of this study and the use of both reflective and formative constructs within the proposed model, PLS-SEM was selected as the most appropriate analytical tool. This choice is supported by its tolerance for minimal distributional assumptions and robust handling of complex models (Hair et al., 2020). Additionally, because PLS-SEM is capable of simultaneously evaluating multiple interdependent constructs within a single analytical framework, it permits the identification and

evaluation of the predictive relationships central to this study, thus facilitating deeper theoretical insights compared to conventional CB-SEM (Richter & Tudoran, 2024).

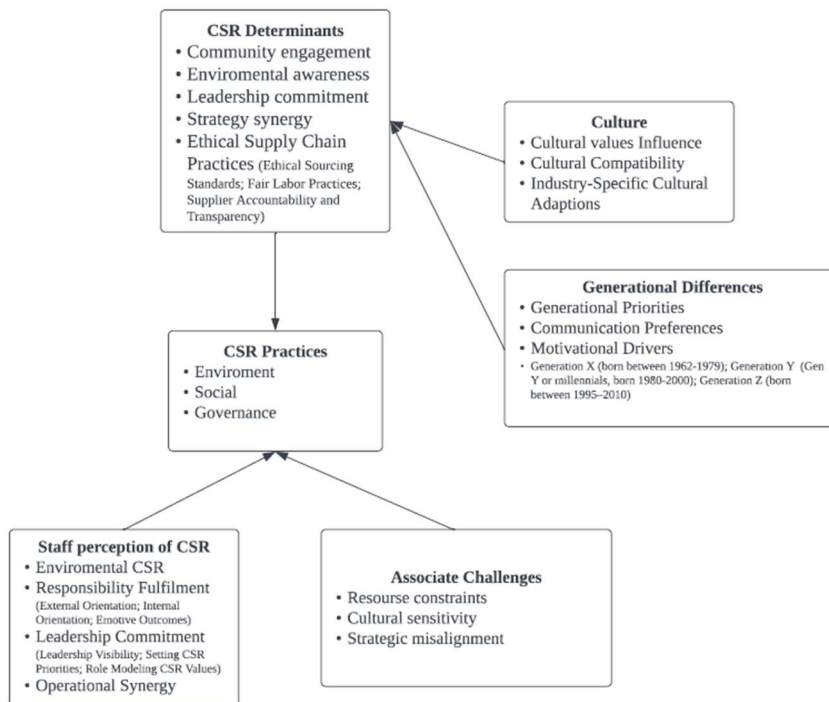
An additional advantage of PLS-SEM lies in its emphasis on variance explanation. Unlike CB-SEM, which focuses on model fit, PLS-SEM seeks to maximise the explained variance ( $R^2$ ) of the endogenous constructs, thereby offering more actionable insights into key predictive variables (J. F. Hair, Hult, Christian, et al., 2021). PLS-SEM also aligns effectively with the pragmatic epistemological stance adopted in this research, prioritising empirical exploration and practical implications over strictly confirmatory theoretical assessments. The model's predictive orientation enabled the examination of latent constructs such as perceived CSR determinants, cultural influences, and generational differences, providing insights for managerial decision-making (Eveland et al., 2024).

### ***7.5.3 Model Estimation and Bootstrapping Procedure***

The analysis was conducted using SmartPLS version 4, a widely recognised software for PLS-SEM analysis. The model incorporates both reflective and formative indicators, as depicted in Figure 11. Following the recommendation by J. F. Hair, Hult, Christian, et al. (2021), a two-step approach was adopted. The initial phase focused on evaluating the measurement model to establish the psychometric soundness of the latent constructs. This included verifying indicator loadings (with thresholds ideally  $>0.70$ ), assessing composite reliability ( $CR > 0.70$ ), and ensuring sufficient convergent validity through average variance extracted ( $AVE > 0.50$ ). Furthermore, discriminant validity was tested using the heterotrait-monotrait (HTMT) ratio of correlations. All relevant constructs in the model demonstrated satisfactory levels of internal consistency and construct validity, with no major violations detected in the cross-loadings or HTMT ratios.

Following confirmation of the measurement model, the second step entailed evaluating the structural model to test the hypothesised relationships. Path coefficients were examined alongside their associated t-statistics and p-values, obtained through bootstrapping (5,000 subsamples). This allowed for an assessment of both the strength and significance of the inter-construct relationships. The model explained a meaningful proportion of variance in the endogenous constructs, particularly CSR Practices ( $R^2 = 0.460$ ) and CSR Determinants ( $R^2 = 0.699$ ), thereby supporting the model's predictive relevance. The PLS-SEM results offered empirical support for several theorised relationships and highlighted the interdependency between cultural, generational, and organisational factors in shaping CSR-related behaviours and perceptions within Chinese luxury hotels. The subsequent section further interprets these findings in relation to the study's research objectives and the extant literature.

Figure 11 Revised Conceptual Model



Note. The revised model was created through Lucidchart.

To assess the significance of the model's path coefficients, a non-parametric bootstrapping procedure was performed. Specifically, 5,000 bootstrap subsamples were drawn with replacement from the original dataset to calculate standard errors, T-values, and confidence intervals. This resampling technique mitigates concerns regarding non-normality and provides a reliable foundation for statistical inference (Streukens & Leroi-Werelds, 2016). The bootstrapping method enabled the assessment of both the inner model (structural paths) and the outer model (indicator loadings and weights) for statistical significance, enhancing the transparency and reliability of the inferential process.

#### ***7.5.4 Reflective and Formative Modelling Considerations***

A consideration in this analysis was the nature of the latent constructs. Reflective constructs assume that indicators are manifestations of the same underlying concept and are therefore interchangeable, whereas formative constructs imply that indicators contribute to the construct and are not necessarily correlated (J. F. Hair, Hult, Christian, et al., 2021). In accordance with the conceptual framework illustrated in Figure 11, the constructs in this research are operationalised using reflective and formative measurement approaches, based on their underlying theoretical logic and the nature of the indicators.

“Staff Perception of CSR” and “Impact of Culture” were modelled as reflective constructs. By contrast, “CSR Determinants” and “Associated Challenges” were treated as formative constructs. These constructs comprise distinct, non-interchangeable dimensions that define rather than reflect the latent variable.

“CSR Practices” was modelled reflectively, as it was assessed through ESG-related dimensions, environmental, social, and governance, which were assumed to reflect an overarching CSR engagement (Alhazemi, 2025). Meanwhile, “Generational

Differences” was conceptualised as a formative construct, given that it incorporated distinct facets such as generational priorities, communication preferences, and motivational drivers, each offering a discrete contribution to the understanding of intergenerational variation in CSR perceptions.

#### ***7.5.5 Exploratory Factor Analysis and Descriptive Statistics***

This section presents the exploratory factor analysis (EFA) and descriptive statistics, conducted to identify latent dimensions and assess potential group differences. The following statistical analysis examines the dimensionality of the CSR-related constructs and tests for discriminatory variables that might influence interpretations of the findings. EFA was utilised post-hoc as a purification step to refine the measurement model, rather than to discover new factors. In other words, the EFA helped identify poorly performing items (e.g. those with low or cross-loadings) so that the scale could be purified while preserving the theoretically defined constructs. This approach follows best practices for scale development and validation, using EFA to ensure unidimensionality and improve the reliability of each construct. The underlying CSR dimensions and hypothesised constructs were established a priori from theory; hence, the EFA was only a supplementary check to flag any misaligned items, not to derive the factor structure.

Despite some constructs exhibiting weaker empirical support (e.g., a few items loading below expectations), all original hypotheses were retained on the basis of strong theoretical justification and prior research. The conceptual importance of each CSR dimension was grounded in the literature on CSR practice in luxury hotels, warranting the retention of the constructs. In short, the EFA findings informed minor measurement refinements (item trimming) but did not alter the study’s theoretical model or hypotheses, which remain supported by the broader literature and expected logical relationships.

To determine whether gender was a discriminatory variable, an independent samples t-test was conducted across multiple CSR-related items. The analysis revealed that the majority of comparisons between male and female respondents showed no statistically significant differences ( $p > 0.05$ ), with the exception of a few items, such as the importance of contributing to local community environments and employee meaningfulness, which exhibited small but statistically significant mean differences. Nevertheless, the overall pattern of results indicated that gender was not a consistently discriminatory variable within the dataset. The effect sizes (Cohen's  $d$ ) for most items were small, reinforcing the interpretation that gender did not substantially influence respondents' perceptions of CSR importance in the luxury hospitality context. These findings support the decision to treat gender as a control rather than a grouping variable in the structural model.

The results of the one-way ANOVA, as detailed in Appendix 7, indicate that the generational cohort had a statistically significant influence on respondents' perceptions regarding several CSR practices in luxury hotels. For example, significant generational differences were observed concerning the perceived importance of CSR practices in contributing to community well-being ( $F(2, 530) = 3.213, p = 0.041$ ), meeting employee expectations ( $F(2, 530) = 5.068, p = 0.007$ ), and embedding sustainability into standard operating procedures ( $F(2, 530) = 4.509, p = 0.011$ ). Post hoc tests (LSD) further revealed that respondents born between 1980 and 1994 (Generation Y) consistently rated the importance of these CSR practices higher than those from Generation Z (1995–2009) and Generation X (1962–1979), although the latter group often had limited representation.

This generational divergence in CSR valuation aligns with previous literature, which suggests that Generation Y exhibits heightened CSR sensitivity due to formative experiences during periods of rapid globalisation and social awareness (Kapferer & Michaut-Denizeau, 2020; Tkalac Verčič & Verčič, 2025). The generational analysis

presented in the mean plots reveals nuanced perceptual differences towards CSR practices among employees born in different periods. While Generation Z generally indicated moderate levels of importance across various CSR domains, their lower mean scores, particularly in relation to ethical sourcing standards and long-term structural practices suggested a more tempered valuation of these institutional mechanisms. In contrast, Generation X consistently rated the importance of strategic and cultural CSR integration more highly. For instance, they emphasised the significance of local cultural adaptation and supply chain fairness, reflecting a more strategic and context-sensitive orientation. (See Appendix 8). These findings support the necessity of segmenting CSR communication and implementation strategies to align with generational values and expectations in workforce management. Interestingly, Generation Y displayed comparatively balanced views but demonstrated higher engagement with visible, hands-on CSR activities, such as volunteering, aligning with their reputation for socially conscious pragmatism. The divergence in these priorities illustrates that CSR strategies, to be effective, should be responsive to generational mindsets. These findings reaffirm the relevance of tailoring CSR communication and implementation strategies in accordance with the generational profiles of the workforce. As the hospitality industry increasingly values employee alignment with organisational values, generational segmentation might prove instrumental in reinforcing CSR as a shared institutional ethos rather than a top-down mandate. The statistically significant variations underscore the importance of tailoring CSR initiatives by generational dynamics.

A one-way analysis of variance (ANOVA) was conducted to examine whether employees' hierarchical position within the hotel categorised as senior management, middle management, and line staff had a statistically significant influence on their perceptions of the importance of various CSR practices. As shown in Appendix 9, the ANOVA results indicated that job level was a significant factor in shaping CSR perceptions across several dimensions.

Notably, significant differences emerged in how participants perceived CSR obligations towards the broader community ( $F(2, 530) = 4.742, p = 0.009$ ), the role of CSR in enhancing community well-being ( $F(2, 530) = 5.605, p = 0.004$ ), and the contribution of CSR to employee development ( $F(2, 530) = 3.577, p = 0.029$ ). In each of these areas, senior management consistently reported higher mean scores than both middle managers and line staff. For example, senior executives rated the strategic integration of CSR into operational goals and employee development more highly ( $M = 6.41$ ), compared to line-level staff ( $M = 5.72$ ), suggesting a broader organisational perspective among those in upper-level roles.

Post hoc LSD tests further clarified the nature of these differences. Senior managers perceived CSR more strongly as a tool for organisational alignment and strategic direction, while middle managers and line staff were more reserved in their assessments. For instance, the belief that CSR initiatives should promote internal alignment with company values was significantly stronger among senior managers than their subordinates (mean difference = 0.691,  $p < 0.001$ ). Similarly, the prioritisation of CSR as a means of improving local communities was more pronounced among senior management than among middle management ( $p = 0.005$ ) and line staff ( $p = 0.007$ ).

Interestingly, on several CSR items related to cultural alignment, value communication, and stakeholder needs, no significant differences were found across job levels ( $p > 0.05$ ). This suggests a degree of consensus among staff on core CSR principles, regardless of hierarchical standing. However, dimensions tied to leadership commitment, operational integration, and long-term strategic planning elicited more polarised views between senior managers and frontline employees.

From a theoretical standpoint, the results support the assertion that perceived CSR relevance is shaped by individual values and by organisational embeddedness and role-specific exposure. These positional variances enhance the need for differentiated role-sensitive CSR training and engagement frameworks. This reinforces earlier assertions that CSR is not merely a compliance function, but a cross-functional engagement strategy requiring attuned leadership at varied levels (Tourigny et al., 2019; G. Zhang et al., 2025).

The mean plots presented in Appendix 10 reveal perceptual differences in the perceived importance of CSR across different job levels within luxury hotel organisations. Specifically, senior management consistently demonstrated higher levels of endorsement for CSR-related statements, especially those concerning organisational obligation, employee wellbeing, and sustainability integration, than middle managers and frontline staff. For instance, directors and senior managers placed significantly greater value on CSR as a strategic imperative, whereas line staff tended to express comparatively moderate views.

Surprisingly, the third graph illustrates perceptual differences regarding the importance attributed to creating a safe and supportive working environment across distinct job levels within luxury hotel organisations. Contrary to the expectation that senior management would uniformly champion such priorities, the graph reveals that middle managers, rather than directors and senior managers, assigned the highest importance to this aspect of CSR. Specifically, the mean score for middle management surpassed that of both senior management and line staff, indicating that managers and supervisors placed a particular emphasis on occupational safety and supportive workplace culture. In contrast, senior management exhibited the lowest mean score, suggesting a relative detachment from the operational implications of employee wellbeing at this level.

This pattern might reflect the hierarchical distance between strategic leadership and frontline concerns, as senior executives are often more focused on overarching organisational objectives, regulatory compliance, and external stakeholder engagement (de Grosbois & Fennell, 2022; Jones et al., 2016). In comparison, middle management, being closer to daily operations, appears to be more attuned to the immediate needs and welfare of employees, thus prioritising the creation of a safe and supportive environment. Line staff, meanwhile, recognised the importance of such initiatives, yet their mean rating was marginally lower than that of middle managers, possibly reflecting a degree of scepticism regarding the efficacy of management-driven CSR efforts or limited agency in influencing such organisational outcomes.

This finding complicates assumptions within the literature that CSR endorsement is strongest at the highest echelons of management and underscores the necessity of considering job-positional context when analysing CSR perceptions. It also suggests that efforts to embed CSR within organisational culture should account for differentiated priorities and expectations at various hierarchical levels (Bibi et al., 2021; S.-Y. Park & Levy, 2014).

Furthermore, this hierarchical gradient might be interpreted as a reflection of varying degrees of strategic engagement, accountability, and visibility of CSR at each occupational tier. Senior personnel are typically more exposed to brand narratives, stakeholder expectations, and long-term planning imperatives, which explain their heightened awareness of CSR's organisational relevance (Wen et al., 2025). Conversely, operational staff perceive CSR through a more functional lens, rooted in immediate tasks and direct work experiences, which might obscure broader strategic motivations.

These insights suggest that a uniform CSR communication strategy might fall short of fostering organisation-wide alignment. Instead, differentiated approaches tailored to

the unique roles, values, and motivational structures of each employment category prove more effective in embedding CSR practices across varied levels of the organisation (Darvishmotevali & Altinay, 2022).

#### ***7.5.6 Inferential Statistics: Dummy Variable Generation and Data Integration***

The subsequent analysis was conducted using categorical data within SmartPLS 4. It is noteworthy that earlier in this research, the seven-point scale employed specific descriptive labels for each point, potentially raising concerns regarding the treatment of such data as nominal. However, this study treated the scale as ordinal, aligning with established methodological guidance suggesting that Likert-type scales, even when descriptively labelled, typically represent ordinal rather than nominal data (J. F. Hair, Hult, Christian, et al., 2021). Indeed, J. F. Hair, Hult, Ringle, et al. (2021) emphasised that PLS-SEM is robust to ordinal data and has been widely validated for such purposes. Consequently, the use of ordinal data within SmartPLS 4 was methodologically justified and considered appropriate for the analytical objectives of this research.

Several categorical indicators associated with independent variables, notably generational cohort and managerial level, were transformed into dummy variables to facilitate clearer interpretation of regression results. The application of these categorical predictors required the definition of appropriate dummy coding structures. These dummy variables were generated using SPSS Statistics and subsequently exported as two separate CSV files, labelled according to their respective groupings (e.g., Gen Z for generational cohort and Manager for managerial level), to be integrated into the SmartPLS 4 environment through the Workspace function for inclusion in the structural model.

In order to test for generational cohort effects, two dummy variables, representing Generation Y (GenY) and Generation Z (GenZ), were introduced, with Generation X

(GenX) serving as the baseline reference category. This dummy coding approach was adopted to mitigate multicollinearity and enhance interpretability of potential intergenerational differences. As summarised in Appendix 11 (dummy-coded cohort in a single-group PLS model), neither Gen Z ( $p = 0.702$ ) nor Gen Y ( $p = 0.071$ ) demonstrated a statistically significant effect on CSR practices. Although the Gen Y coefficient approached conventional significance thresholds, its effect remained statistically inconclusive. Therefore, generational differences, as operationalised by cohort membership, were not significantly associated with variations in CSR practices. Furthermore, the cohort paths to CSR Practices were not significant at  $\alpha = .05$  (Gen Y  $\rightarrow$  CSR Practices:  $p = .071$ ; Gen Z  $\rightarrow$  CSR Practices:  $p = .702$ ), indicating no cohort-specific parameter differences in the key structural relation. In robustness checks, PLS-MGA did not show significant cross-group differences in outer loadings or key paths at conventional thresholds; therefore, ANOVA for mean differences remained appropriate.

Conversely, employee perceptions of associated operational or contextual challenges emerged as statistically significant predictors of CSR practices ( $p = 0.026$ ). This finding highlights that individual employee recognition of barriers or challenges might substantially influence the execution of CSR initiatives, underscoring an individual-level rather than generational-level factor.

Two dummy variables representing middle management and senior management were constructed to evaluate potential managerial-level differences in perceptions regarding CSR practices, with line staff as the reference category. This analytical approach minimised multicollinearity issues and facilitated straightforward interpretations of intergroup differences. As demonstrated by the results (see Appendix 12), a statistically significant correlation was evident between senior management positions and perceptions of CSR practices ( $p < 0.001$ ), signifying that senior managerial personnel attributed greater importance to CSR initiatives compared to line staff

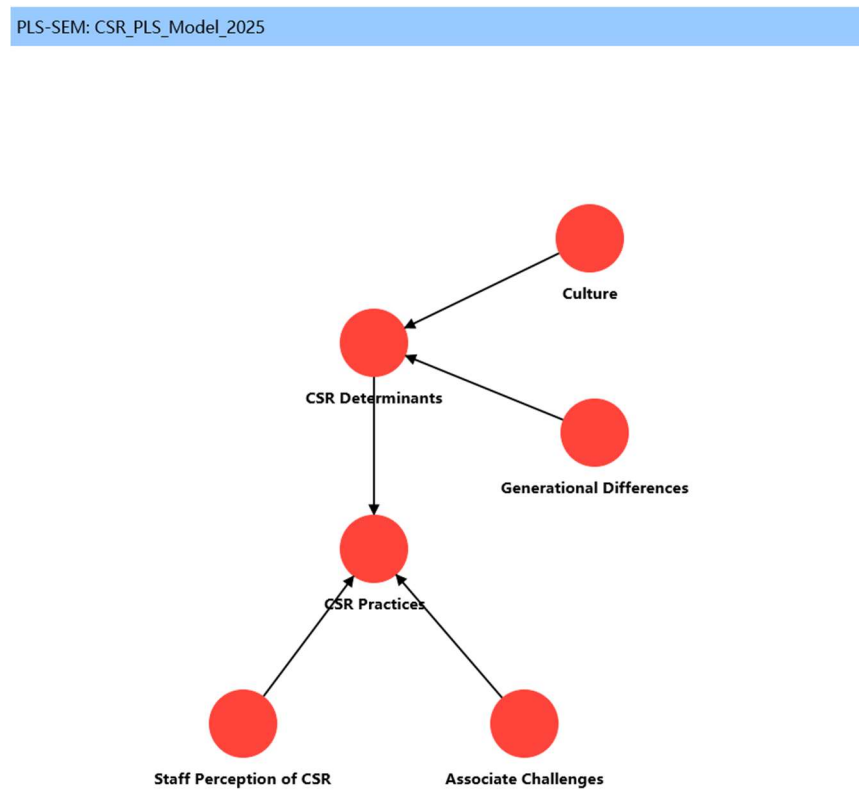
within luxury hotels. Conversely, the dummy variable for middle management exhibited no statistically significant effect on perceptions of CSR practices ( $p=0.449$ ), indicating their perceptions or influence might not distinctly differ from those of line staff.

Furthermore, the analysis revealed several statistically significant positive correlations that offer insight into the underlying dynamics shaping CSR implementation in luxury hotels. In particular, the relationship between perceived operational challenges and CSR practices was significant ( $p = 0.029$ ), suggesting that the successful implementation of CSR initiatives may be substantively constrained or enabled by the degree to which such challenges are recognised and managed within organisational contexts. This finding implies that addressing internal and external barriers ranging from resource limitations to institutional pressures might be essential for translating CSR intentions into tangible outcomes.

Additionally, significant correlations were observed between generational differences and CSR determinants ( $p < 0.001$ ), as well as between culture and CSR determinants ( $p < 0.001$ ), indicating that both cohort-based values and cultural orientations may play critical roles in shaping how CSR priorities are internally formulated. The strong association between staff perception of CSR and actual CSR practices ( $p < 0.001$ ) further highlights the role of employee engagement and internal buy-in as essential preconditions for effective CSR strategy execution. In contrast, the direct pathway from CSR determinants to CSR practices was not statistically significant ( $p = 0.389$ ), suggesting that indirect or moderated relationships may require further exploration in subsequent analyses. Surprisingly, no significant correlations were detected among the control variables examined in the current analysis, indicating that these factors did not substantially influence CSR practices within the investigated context. These findings highlight the relevance of underlying cultural and generational dimensions, as well as internal perceptions, in influencing CSR implementation. It is important to

note that none of the control variables tested, including managerial level, yielded statistically significant associations in the current model specification. The model operationalised key latent constructs using a structured framework developed in alignment with the research’s conceptual model, as illustrated in Figure 12.

Figure 12 PLS-SEM Model



Note. The model was created through SmartPLS 4.

### 7.6 Hypothesis Testing Results

The proposed model was evaluated following the two-step analytical procedure advocated by Anderson and Gerbing (1988). In the first step, the measurement model was examined to ascertain the reliability and validity of the constructs, which were in line with the methodological guidelines recommended by Hair, Risher, et al. (2019). Specifically, indicator loadings, average variance extracted (AVE), and composite reliability (CR) values were assessed to determine the adequacy of the measurement

model. Subsequently, in the second step, the structural model was tested to evaluate the hypothesised relationships among latent variables.

### ***7.6.1 Measurement Model Assessment***

#### ***7.6.1.1 Reliability and validity***

The PCA with Varimax rotation was applied to 55 items, with a sample of 533 respondents. As presented in Figure 13, the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy was 0.937, significantly exceeding the commonly recommended threshold of 0.8, indicating that the dataset was highly suitable for factor analysis (Kaiser, 1974). The KMO was excellent (.937), which confirms the data's suitability for EFA. This high value suggests strong intercorrelations among items, which is a sign that the scale could be tapping a single general factor. However, the subsequent factor analysis revealed clear factors, defined by three or more items with loadings above .40. The finding indicates that, although the items are overall correlated, there are multiple distinct dimensions present. The remaining extracted factors were not retained for further analysis as they were defined by fewer than three items, which is insufficient for a reliable and interpretable construct in confirmatory analysis.

Additionally, Bartlett's Test of Sphericity produced a statistically significant result ( $\chi^2 = 8612.270$ ,  $df = 1485$ ,  $p < 0.001$ ), supporting the adequacy of the correlation structure among variables for conducting factor analysis (Bartlett, 1954). Figure 13 also demonstrated excellent internal consistency reliability across the entire 55-item scale, as indicated by a high Cronbach's alpha coefficient of 0.941. This value substantially exceeded the generally accepted threshold of 0.7, thus underscoring the robustness and homogeneity of the measurement instrument employed in this research. Furthermore, examination of the Scree Plot (Figure 14) suggested a distinct factor structure, with an evident point of inflection after the first few components, thereby reinforcing the appropriateness of the Principal Component Analysis (PCA) method applied in this research.

Figure 13 Cronbach's Alpha, KMO and Bartlett's Test

<b>Reliability Statistics</b>		
Cronbach's Alpha	N of Items	
.941	55	

<b>KMO and Bartlett's Test</b>		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.937
Bartlett's Test of Sphericity	Approx. Chi-Square	8612.270
	df	1485
	Sig.	<.001

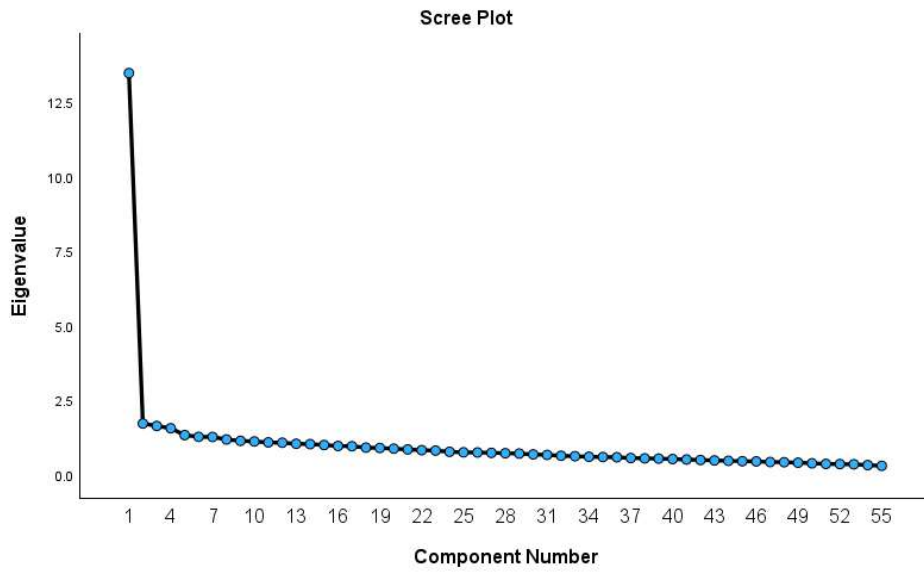
Note. Cronbach's alpha = 0.941, indicating excellent internal consistency (N = 55).

Kaiser-Meyer-Olkin (KMO) = 0.937, demonstrating high sampling adequacy;

Bartlett's test of sphericity:  $\chi^2(1485) = 8612.27, p < 0.001$ .

Consequently, these outcomes emphasised that the assumptions for performing PCA were adequately satisfied, thus enhancing the robustness and interpretability of the subsequent analysis(Bartlett, 1954) of factor structures (Hair, Black, et al., 2019). The analysis revealed a strong internal reliability across all items, with a Cronbach's alpha of 0.941. Table 8 provides further details on each variable. Consequently, all measures demonstrated acceptable levels of reliability, effectively serving the purpose of dimensionality reduction and simplification.

Figure 14 Scree Plot



Note. Scree plot displaying eigenvalues for each principal component extracted. Scree plot from the EFA showing a clear inflexion after the first factor (Eigenvalue  $\approx$  12.9), with a gradual levelling off by around the 10<sup>th</sup> - 14th factors.

Table 8 Construct indicators: descriptive measures, measurement scale, and validity and reliability measures

Constructs and items		Mean (SD)	Standardised loadings	t-Value
<b>CSR Practices (N=533; AVE=0.373; CR=0.781; <math>\alpha</math>=0.663 ) (eight-point scale: 1=Not Important at All to 7 = Extremely Important; 0 = Do Not Know / No Opinion)</b>				
EO1	How important is it for luxury hotels to view CSR as an obligation toward the community and society at large in the contemporary business world?	5.89 (0.903)	0.596	21.484
EO2	How important is it for luxury hotels to make a meaningful contribution to improving the environment of local communities in China?	5.81 (1.004)	0.635	26.981
EO3	How important is it for luxury hotels to contribute positively to the well-being of surrounding communities in China?	5.66 (1.065)	0.665	34.023

IO1	How important is it for luxury hotels to prioritise the well-being and development of employees in China?	5.87 (1.060)	0.550	21.504
IO2	How important is it for luxury hotels to use CSR practices to meet employees' expectations in China?	5.71 (1.023)	0.618	15.442
IO3	How important is it for luxury hotels to promote internal CSR efforts to achieve the organisational goals?	5.87 (0.988)	0.592	12.757
<b>Staff Perception of CSR (N=533; AVE=0.274; CR=0.784; <math>\alpha</math>=0.701) (eight-point scale: 1=Not Important at All to 7 = Extremely Important; 0 = Do Not Know / No Opinion)</b>				
EU1	How important is it for CSR practice to provide employees with a sense of personal fulfilment in luxury hotels?	5.53 (1.167)	0.587	14.260
EU2	How important is it for CSR initiatives to provide employees with a sense of meaningfulness beyond their regular work duties?	5.47 (1.236)	0.627	17.474
EU3	How important is it to help employees feel more connected to their organisation's culture and values in luxury hotels?	5.82 (1.027)	0.552	12.579
LC1	How important is it for senior management to demonstrate visible commitment to CSR practices in luxury hotels?	5.75 (1.068)	0.515	10.931
LC2	How important is it for organisational leadership to actively participate in CSR practices and set an example for others in luxury hotels?	5.89 (1.032)	0.558	11.439
LC3	How important is it for senior management to clearly communicate CSR priorities in luxury hotels?	5.88 (1.020)	0.577	14.937
OS1	How important is it to effectively address the needs of both internal stakeholders, such as employees and external stakeholders, including guests?	5.92 (1.010)	0.320	4.378
OS2	How important is it for luxury hotels to create a safe and supportive working environment?	6.13 (0.876)	0.307	5.910

OS3	How important is it for luxury hotels to incorporate sustainability practices into employee development programmes?	5.81 (0.984)	0.511	10.847
OS4	How important is it for sustainability initiatives to be part of luxury hotel's standard operating procedures?	5.97 (0.962)	0.577	12.378
<b>CSR Determinants (N=533; AVE =0.317; CR=0.856; <math>\alpha</math> =0.818) (eight-point scale: 1=Not Important at All to 7 = Extremely Important; 0 = Do Not Know / No Opinion)</b>				
CD1	How important is it for luxury hotels to ensure that their CSR practices actively promote social welfare?	5.82 (0.947)	0.598	14.308
CD2	How important is it for luxury hotels to prioritise community engagement as part of their CSR strategy in the contemporary business world?	5.58 (1.100)	0.666	23.593
CD3	How important is it for luxury hotels to encourage employees to participate in community activities in China?	5.33 (1.370)	0.637	18.910
CD4	How important is it for luxury hotels to consider environmental awareness as a key policy driver?	5.70 (1.080)	0.603	15.409
CD5	How important is it for luxury hotels to embed environmental sustainability into their core decision-making processes in the contemporary business world?	5.85 (1.022)	0.473	9.703
CD6	How important is it for luxury hotels to regularly evaluate their environmental practices to meet sustainability goals in the contemporary business world?	5.82 (1.020)	0.566	14.958
CD7	How important is leadership commitment for the successful implementation of CSR practices in luxury hotels?	5.82 (1.030)	0.553	14.193
CD8	How important is leadership in luxury hotels to prioritise CSR initiatives as a core element of their organisational vision and culture?	5.80 (1.023)	0.546	12.691
CD9	How important is it for luxury hotels to align strategic goals with CSR practices to enhance their effectiveness in daily operations?	5.71 (1.097)	0.538	13.336

CD10	How important is it for luxury hotels to prioritise ethical sourcing standards in their supply chains?	5.75 (1.050)	0.494	11.944
CD11	How important is it for luxury hotels to ensure that suppliers provide fair wages and benefits in the contemporary business world?	5.84 (1.029)	0.487	10.674
CD12	How important is it for luxury hotels to uphold transparency in supply chain practices, including regular audits and reporting on ethical standards in China?	5.87 (1.030)	0.515	11.480
CD13	How important is it for luxury hotels to educate their employees about ethical supply chain practices?	5.75 (0.991)	0.601	18.567
<b>Associated Challenges (N=533; AVE =0.361; CR =0.818; <math>\alpha</math>=0.747) (eight-point scale: 1=Not Important at All to 7 = Extremely Important; 0 = Do Not Know / No Opinion)</b>				
AC1	How important is it for luxury hotels to adopt innovative approaches to overcome challenges when implementing CSR practices?	5.62 (1.112)	0.611	13.921
AC2	How important is it for luxury hotels to effectively engage with local communities to ensure that CSR initiatives are culturally respectful?	5.82 (1.076)	0.590	13.777
AC3	How important is it for luxury hotels to allocate additional resources and planning to ensure cultural sensitivity in China?	5.59 (1.195)	0.565	12.674
AC4	How important is it for luxury hotels to balance short-term business pressures with long-term CSR commitments?	5.68 (1.043)	0.578	13.521
AC5	How important is it for luxury hotels to maintain consistent CSR policies to enhance effectiveness in CSR practices?	5.72 (1.062)	0.659	19.450
AC6	How important is it for luxury hotels to address employee theft as a challenge to good business practices?	5.51 (1.300)	0.571	13.248
AC7	How important is it for luxury hotels to use CSR participation to foster a sense	5.63 (1.085)	0.577	14.802

	of meaningfulness in overcoming challenges?			
AC8	How important is it for luxury hotels to specifically address competing priorities to sustain effective CSR engagement?	5.74 (1.045)	0.646	18.766
<b>Impact of Culture (N=533; AVE =0.313; CR =0.803; <math>\alpha</math> =0.725) (eight-point scale: 1=Not Important at All to 7 = Extremely Important; 0 = Do Not Know / No Opinion)</b>				
CV1	How important is it for luxury hotels to consider employees' cultural backgrounds when asking them to engage with CSR practices in China?	5.81 (0.970)	0.528	11.085
CV2	How important is it for luxury hotels to consider Chinese culture when prioritising community welfare within their CSR practices?	5.76 (1.071)	0.558	13.779
CV3	How important is it for organisations to align their CSR practices with local cultural values?	5.86 (0.975)	0.598	14.912
CC1	How important do you think classical Chinese beliefs are in shaping contemporary CSR practices?	5.73 (1.093)	0.556	13.078
CC2	How important is loyalty as a cultural value in influencing employee collaboration with luxury hotels' operating procedures?	5.75 (1.147)	0.553	13.522
CC3	How important do you think Chinese culture is in shaping luxury hotels' organisational priorities for community welfare?	5.58 (1.076)	0.564	15.259
IA1	How important is it for luxury hotels to demonstrate cultural adaptability and social responsibility to stakeholders in addressing challenges during extraordinary circumstances (e.g., COVID-19 crises or natural disasters)?	5.89 (1.036)	0.496	10.166
IA2	How important is it for luxury hotels to incorporate local cultural elements to enhance their relevance and effectiveness in China?	5.75 (1.070)	0.568	13.914

IA3	How important is it for luxury hotels to integrate cultural norms with CSR practices to create meaningful and sustainable community impacts in the contemporary business world?	5.78 (1.064)	0.605	16.686
<b>Generational Differences (N=533; AVE =0.338; CR =0.820; <math>\alpha</math> =0.754) (eight-point scale: 1=Not Important at All to 7 = Extremely Important; 0 = Do Not Know / No Opinion)</b>				
GP1	How important is it for CSR practices to focus on ensuring the long-term financial stability and regulatory compliance of luxury hotels in China?	5.88 (0.971)	0.551	11.729
GP2	How important is it for CSR practices to emphasise environmental sustainability in luxury hotels?	5.93 (0.997)	0.484	9.343
GP3	How important is it for CSR practices to prioritise immediate actions that address social betterment in the contemporary business world?	5.70 (1.046)	0.614	16.841
CP1	How important is it for luxury hotels to provide environmental, social, and governance (ESG) reports that clearly outline measurable outcomes?	5.63 (1.081)	0.599	15.460
CP2	How important is it for luxury hotels to use social media and blogs to promote their CSR practices in China?	5.40 (1.332)	0.550	10.815
CP3	How important is it for luxury hotels to use hands-on CSR practices, such as volunteering, to effectively communicate CSR values?	5.51 (1.193)	0.647	22.656
MD1	How important is it for luxury hotels to engage in CSR activities to meet regulatory requirements in China?	5.84 (1.093)	0.577	16.172
MD2	How important is it for CSR practices to align with employees' personal values and ethical beliefs to motivate their participation in the contemporary business world?	5.68 (1.013)	0.544	14.231
MD3	How important is it for CSR initiatives to enable employees to contribute to meaningful societal change and activism in luxury hotels?	5.68 (1.075)	0.645	19.238

Note: AVE - Average Variance Extracted (Fornell & Larcker, 1981); N - Sample size
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CR - Composite reliability ( $\rho_c$ ); $\alpha$ - Cronbach's alpha; NA - Not applicable
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### 7.6.1.2 Indicator reliability

The indicator reliability was evaluated through an examination of standardised outer loadings. The decision to utilise standardised loadings was justified by their ability to offer direct comparability among indicators measured on potentially varying scales, thus facilitating a clearer interpretation of their relative contributions to each construct (Hair et al., 2021). Although several loadings fell below the recommended threshold of 0.7, ranging primarily between 0.473 and 0.665, their retention was justified based on theoretical and practical considerations. Hair et al. (2021) emphasised that indicators with loadings slightly below conventional thresholds might still be retained if they exhibit substantial theoretical relevance or strong content validity. Given the exploratory nature of this study, underpinned by Self-determination Theory (SDT), retaining these indicators was considered necessary to preserve the theoretical integrity of the constructs. Furthermore, retaining these items acknowledged the complex and multifaceted nature of CSR perceptions and practices, thereby aligning with the research objectives.

From a content-validity perspective, eliminating low-loading items would have restricted the conceptual scope of constructs such as perceived CSR practices (Alhazemi, 2025; Wen et al., 2025) and cultural embeddedness (Hofstede & Hofstede, 2005), both of which have been shown to shape CSR perceptions in non-Western settings. Within luxury hotels operating in China, employees routinely reconcile global CSR frameworks with indigenous cultural values such as collectivism (Zhao et al., 2019), relationship development (*guanxi*) (Gu & Ryan, 2011; Gu et al., 2013) and emerging workplace attitudes such as the "lying flat" (*Tang-Ping*) phenomenon (Liao et al., 2025; Zheng et al., 2023). Retaining indicators that tap into these contextual subtleties, therefore remained the latent variables' holistic and culturally sensitive. Furthermore, preserving these indicators allowed a more nuanced

interpretation of the conceptual dimensions, thereby enriching the practical implications and theoretical contributions discussed subsequently in Chapter 8. Consequently, the decision to retain all measurement items was grounded in a balanced consideration of statistical adequacy, theoretical coherence, and the need for construct completeness within a culturally sensitive research framework.

### ***7.6.1.3 Internal consistency reliability***

Internal consistency reliability was assessed using Cronbach's alpha and composite reliability (CR), in line with established recommendations for reflective measurement models (Hair et al., 2021). Cronbach's alpha values ranged from 0.663 to 0.818, which are generally interpreted as indicating acceptable reliability (Hair et al., 2020). However, it should be noted that the construct "CSR Practices" recorded a Cronbach's alpha of 0.663, which is marginally below the conventional threshold of 0.7 and might suggest minor reliability concerns for this particular scale.

Nonetheless, CR ranged from 0.781 to 0.856 across all constructs, exceeding the recommended minimum of 0.7, confirming satisfactory internal consistency (Hair et al., 2021). Composite reliability was employed in addition to Cronbach's alpha as it offers a more robust estimate for latent constructs in structural equation modelling, particularly where indicator loadings may vary (Raykov, 1997). While alternative measures such as McDonald's omega have been proposed in the literature (Dunn et al., 2014), composite reliability remains the most widely accepted approach in PLS-SEM applications due to its compatibility with the model estimation procedure (Hair et al., 2021). This dual approach maintained a comprehensive evaluation of reliability. The reliability concerns and the implications for scale interpretation are further discussed in Chapter 8.

#### ***7.6.1.4 Convergent validity***

Convergent validity was assessed using Average Variance Extracted (AVE), following established convention (Fornell & Larcker, 1981). AVE values for all constructs ranged from 0.274 (Staff Perception of CSR) to 0.373 (CSR Practices), which are substantially below the recommended minimum threshold of 0.5. These results indicate that the constructs did not account for sufficient variance in their respective indicators, suggesting suboptimal convergent validity.

This finding is closely linked to the earlier descriptive statistics in Table 6, which revealed that many survey items exhibited uniformly high mean scores and restricted variability. Such response patterns indicate strong consensus among participants, but they also reduce the discriminatory power of the items and limit the extent to which they capture unique aspects of the underlying constructs. When items are highly correlated and display slight variance, AVE tends to be suppressed, as observed in this analysis. This limitation highlights the importance of statistical assessment with careful item selection and scale development at the survey design stage, which was discussed in Chapter 8.

#### ***7.6.1.5 Discriminant validity***

Discriminant validity was assessed using the heterotrait-monotrait (HTMT) ratio, a method recommended in recent methodological literature (Gudergan et al., 2025). The results, as detailed in Figure 14, indicate that several HTMT values surpassed the conservative threshold of 0.85 (Hair et al., 2021), with elevated ratios observed between CSR Determinants and Culture (HTMT = 0.983), as well as between Generational Differences and Staff Perception of CSR (HTMT = 0.999). These values exceed the more lenient cut-off of 0.90, suggesting notable overlap between some constructs and raising concerns regarding their empirical distinctiveness (Hair et al., 2020; Henseler et al., 2015).

A critical interpretation of these findings necessitates reference to the underlying descriptive statistics. As previously noted, many survey items exhibited high means, limited variance, and strong intercorrelations. Such uniform response patterns diminish the unique variance attributable to each construct and contribute to inflated HTMT values. In essence, the lack of sufficient item-level discrimination, as evidenced in the descriptive statistics in Table 6, has likely translated into the observed difficulties in establishing discriminant validity at the construct level. This outcome underscores the importance of ensuring adequate variability and distinctiveness during the initial item development and selection phases.

Crucially, the CFA results in Table 8 showed that every item loaded significantly on its intended construct, with no single factor dominating the variance. This strong discriminant validity indicates that constructs were empirically distinct, making it unlikely that a single common method factor is driving the results. In fact, Podsakoff et al. (2003, 2012) note that if actual method bias were inflating correlations, one would often observe a common factor; by contrast, the multiple clear factors in our CFA suggest CMV is minimal.

Such findings indicated that further refinement of these constructs or re-examining their measurement items would have been necessary to establish discriminant validity. The inadequacies observed in discriminant validity also highlighted potential conceptual redundancies among constructs, calling for cautious interpretation of structural model results (Franke & Sarstedt, 2019). Consequently, future studies could consider revising measurement items, construct re-specification, or further theoretical clarification to enhance discriminant validity and reduce ambiguity.

Figure 14 Discriminant validity

Discriminant validity - Heterotrait-monotrait ratio (HTMT) - Matrix						
	Associate Challenges	CSR Determinants	CSR Practices	Culture	Generational Differences	Staff Perception of CSR
Associate Challenges						
CSR Determinants	1.016					
CSR Practices	0.790	0.724				
Culture	0.944	0.983	0.823			
Generational Differences	1.012	1.006	0.859	1.016		
Staff Perception of CSR	0.917	0.888	0.926	0.981	0.999	

### 7.6.1.6 Model Fit

The structural model's fit was examined using several indices. The standardised root mean square residual (SRMR) revealed favourable outcomes (saturated model = 0.054; estimated model = 0.056), both below the suggested threshold of 0.08 (Hu & Bentler, 1999), indicating a good model fit. Conversely, the Normed Fit Index (NFI) presented relatively poor fit values (0.649 saturated; 0.642 estimated), notably below the recommended threshold of 0.90 (J. F. Hair, Hult, Christian, et al., 2021). Such contrasting findings underscore the limitations of the model's comparative fit, suggesting that the structural model could benefit from theoretical reassessment or modifications to improve its explanatory power and validity.

These mixed results in model fit indices are likely attributable, at least in part, to the descriptive characteristics of the data. As noted earlier, the limited variance and high intercorrelations among several items constrain the model's ability to achieve stronger comparative fit, as reflected in the NFI. Thus, the challenges observed in model fit are not merely technical but also reflect foundational issues in item design and measurement captured in the initial descriptive statistics.

The evaluation of the measurement model indicated generally satisfactory internal consistency reliability, as supported by composite reliability. However, notable limitations were present regarding convergent validity, as reflected by AVE values falling below recommended thresholds. Additionally, while the absolute model fit (SRMR) was adequate, the comparative fit (NFI) proved insufficient. Therefore, future investigations should concentrate on refining measurement items, reassessing latent constructs, or exploring alternative theoretical frameworks to enhance both

convergent and discriminant validity. The current findings acknowledge potential limitations in construct validity and the robustness of the proposed structural relationships.

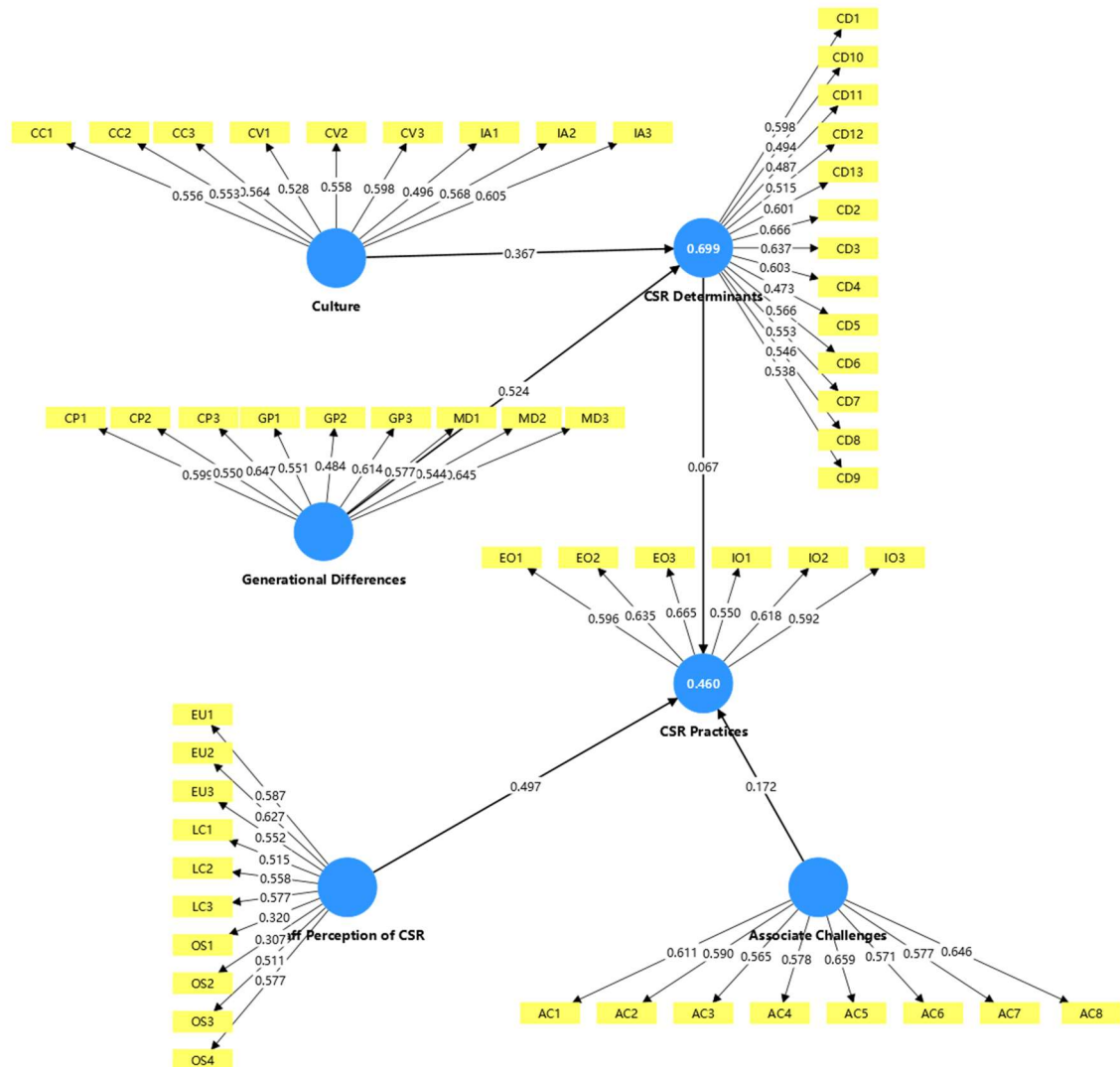
### ***7.6.2 Structural Model Assessment***

Potential collinearity among indicator variables within the structural model was evaluated by examining Variance Inflation Factor (VIF) values, following Hair et al. (2021), who recommend a threshold of 5.0. In the current study, all VIF values ranged between 1.064 and 1.452 (see Appendix 13), indicating no problematic collinearity among indicators.

However, low collinearity might result from well-specified measurement items and the model failing to capture substantial associations among hypothesised variables. This calls for a cautious interpretation of subsequent path coefficients and requires careful consideration of statistical diagnostics and substantive model results (Kock & Lynn, 2012).

The refined version of Hypothesis 1 posits that distinctions among senior, middle, and line staff would significantly influence CSR practices in luxury hotels in China. The structural path model provided empirical support for this hypothesis (see Figure 15), indicating that the perceptions of senior management had a particularly significant impact on CSR practices ( $\beta = 0.406$ ,  $t = 4.071$ ,  $p < 0.001$ ). This finding underscores the heightened awareness and prioritisation of CSR dimensions at the leadership level compared to other staff groups. Nevertheless, the broader pattern of results was interpreted cautiously, given the aforementioned limitations related to item design, construct measurement, and model specification.

Figure 15 Structural Path Model



Note. Measurement model results generated in SmartPLS 4 software

The hypothesis testing also indicated that perceptions of CSR practices among middle management did not significantly differ from those of line staff ( $\beta = 0.054$ ,  $t = 0.757$ ,  $p = 0.449$ ), providing no evidence for meaningful perceptual differences between these two groups. To further explore the updated sub-hypothesis (H1a), dummy-coded variables for Senior Managers and Middle Management were introduced into the structural model, with Line Staff serving as the reference category. This facilitated a direct comparison of the perceived importance of CSR practices across distinct hierarchical roles.

These findings could be interpreted in relation to both the functional responsibilities and representational limitations of each managerial category in the sample. As previously defined in this research (see Table 7), senior management refers explicitly to directors and senior managers, and this definition was consistently applied to avoid analytical ambiguities. Consequently, roles initially included within senior management that did not align with the director-level definition were reviewed and reclassified to ensure analytical coherence and clarity.

Senior Management operationalised explicitly as directors and senior managers demonstrated a statistically significant and positive influence on CSR practices ( $\beta = 0.406$ ,  $t = 4.071$ ,  $p < 0.001$ ). While this result aligns with established organisational expectations, senior management's explicit function is articulating strategic priorities, including CSR. Thus, the critical insight derived here is not simply confirming senior management's influence, but illuminating the gap between strategic intent formulated at the upper echelons and operational realities faced at lower levels.

Conversely, the observed absence of differentiation between middle management and line staff in their perceptions of CSR highlights an important insight into organisational dynamics. This similarity in perspectives might reflect shared preoccupation with immediate functional tasks, operational pressures, and day-to-day responsibilities rather than strategic or aspirational organisational objectives. Moreover, the lack of differentiation could also suggest potential sampling or definitional limitations concerning the representativeness of middle management, warranting further methodological reflection.

Although senior leaders demonstrate heightened awareness and prioritisation of strategic CSR goals, it remains unclear to what extent their strategies adequately account for the operational issues and practical constraints perceived by middle and

line management. If senior managers operate from a predominantly strategic vantage point without a thorough understanding of the functional and operational challenges faced by frontline staff, the practical effectiveness and real-world implementation of their CSR strategies could be significantly compromised.

These findings signal a potentially critical disconnect between senior leadership strategy and frontline operational realities within luxury hotels. Bridging this gap necessitates ongoing, structured communication mechanisms and proactive dialogue to enhance mutual awareness and understanding across hierarchical levels. Future research could refine sampling strategies and role definitions and explicitly examine the communication channels and feedback loops linking strategic CSR decisions with the operational concerns of middle management and line staff.

These results offer empirical support for the updated Hypothesis H1a, which proposed that senior management perceptions significantly differ from those of line staff regarding CSR priorities. The findings collectively reinforce the pivotal role senior management plays in shaping and driving effective CSR implementation, highlighting critical managerial implications for organisational practice and policy formulation within the luxury hotel sector. The model's predictive relevance is evaluated, and the hypothesis testing results are summarised in Table 9.

Table 9 Summary of Hypotheses Testing Results

Hypotheses		Result
H1	Employee level (senior, middle, line) differences in perceptions influence CSR practices in luxury hotels in China.	Supported
H1a	There are significant differences among senior and middle management in their perceived importance of responsibility fulfilment in CSR practices.	Supported
H2	Cultural dimensions, including collectivism, were expected to significant influence CSR practices in luxury hotels in China in terms of leadership commitment, operational synergy, and responsibility fulfilment.	Partial supported
H3	Generational cohorts (Generation X, Millennials, and Generation Z) differ significantly in their perceptions and expectations regarding CSR practices in luxury hotels of China.	Partial supported
H4	The latent construct of CSR determinants, comprising community engagement, environmental awareness, leadership commitment, and ethical supply chain practices, has a significant positive effect on CSR practices within luxury hotels in China.	Not supported
H5	Organisational challenges conceptualised as a composite construct incorporating cultural sensitivity, strategic misalignment, and operational constraints were hypothesised to hinder the effective CSR practices in luxury hotels in China.	Supported

The structural path from *Impact of Culture* to *CSR Determinants* yielded a coefficient ( $\beta = 0.368$ ), a t-value of 9.072, and  $p < 0.001$ . The result was therefore highly significant, demonstrating that collectivist norms, or broader shared values, strongly shaped the antecedent conditions under which CSR is conceptualised and prioritised within the organisations studied. This finding corroborated earlier cross-national analyses that emphasised the formative role of cultural values in framing managerial expectations of CSR practices (Hofstede & Hofstede, 2005; Wen et al., 2025).

However, it is important to reflect critically on the specific nature of culture being measured. The significant relationship might not solely reflect traditional Chinese collectivism but could equally represent a form of professional cultural cohesion characteristic of contemporary HRM staff in internationalised luxury hotels. In such contexts, professional norms and organisational culture might increasingly shape shared perceptions, potentially blurring the line between national culture and sector-specific professional values. This raises an important question for further research, whether CSR-related values in these settings are driven primarily by enduring cultural traditions or by the modern professional ethos that pervades the HRM function.

The subsequent path *CSR Determinants* to *CSR Practices* ( $\beta = 0.050$ ;  $t = 1.029$ ;  $p = 0.304$ ) was not statistically significant, rendering the indirect effect from Culture to CSR Practices non-significant. Although collectivist orientations (or professional consensus) appear to inform CSR intentions, this influence did not, in this model, translate into tangible organisational practices. This disjunction between cultural or professional intentions and realised CSR actions is potentially significant. Such a disjunction might suggest that additional organisational or institutional mechanisms, leadership support, resource availability, or regulatory pressure, were required to convert culturally informed intentions into operational outcomes.

The results indicated partial empirical support for H2. Collectivist orientations informed the strategic framing of CSR, especially leadership commitment and operational synergy, but they did not, in isolation, predict the implementation of CSR practices. This pattern implied that culture primarily acted at the level of strategic intent, while execution was contingent on mediating or moderating influences. The findings imply that cultural conditions determine *what ought to be done*, whereas structural and leadership capabilities determine *what can be done*. Culture was shown to be a predictor of CSR determinants, yet its influence dissipated at the stage of practice enactment. The evidence therefore underscored the importance of distinguishing between CSR intentions and actions and highlighted the need for future research to examine the organisational conditions under which culturally driven intentions are operationalised.

The hypothesis that generational cohorts, namely Generation X, Millennials (Generation Y), and Generation Z, differ significantly in their perceptions and expectations of CSR practices was tested using dummy-coded variables within the structural model. Generation X served as the reference group, while Generation Y and Generation Z were represented through two binary dummy variables. Path coefficients revealed that the relationship between Generation Y and CSR practices approached marginal significance ( $\beta = 0.253$ ,  $t = 1.806$ ,  $p = 0.071$ ), suggesting a modest tendency among Millennials to perceive CSR differently from their Generation X counterparts. However, the path from Generation Z to CSR practices was statistically non-significant ( $\beta = 0.060$ ,  $t = 0.382$ ,  $p = 0.702$ ), indicating the weakest influence on CSR perceptions was noted among Generation Z.

The present analysis, however, did not yield evidence of significant generational divergence in CSR perceptions, especially for Generation Z. This absence of a *Tang-Ping* (lying flat) effect could be attributed to several factors. Firstly, it might reflect the professionalised and aspirational nature of the luxury hotel sector, where even

younger employees are socialised into organisational norms that prioritise service, performance, and conformity to established corporate values (Wen et al., 2025). Secondly, it is possible that the survey instrument did not capture the more subtle or context-specific expressions of workplace disengagement associated with Tang-Ping (Hsu, 2022). Alternatively, the phenomenon might be less prevalent or less openly expressed within this particular organisational setting, or it might represent a transient post-pandemic sentiment rather than a sustained generational disposition.

Although the results offered only partial empirical support for H3, the marginal effect for Millennials aligns with existing literature suggesting that Generation Y demonstrates a heightened sensitivity to corporate ethics, sustainability, and social values (Rank & Contreras, 2021; Wang et al., 2020). This generational segment, characterised by greater exposure to global CSR discourses through education and media, might develop more defined expectations of CSR practices. Conversely, the insignificant effect for Generation Z could be attributed to their relatively recent entry into the workforce, where direct exposure to CSR policy implementation might still be limited. As such, while the hypothesis was not fully supported, the findings offer indicative evidence of intergenerational variation in CSR influence rather than outright divergence, warranting further investigation through multi-group analysis or longitudinal methods in future research.

The structural model did not support Hypothesis H4, which posited that CSR determinants conceptualised as a higher-order construct combining community engagement, environmental awareness, leadership commitment, and ethical supply chain practices would have a significant positive effect on CSR practices in luxury hotels. Despite strong theoretical justification for aggregating these four dimensions discussed in the hypotheses development section, the empirical analysis indicated that the relationship between the composite CSR determinants and observed CSR practices in China's luxury hotels, while theoretically grounded, did not reach

statistical significance within the structural model. Specifically, the path coefficient was modest ( $\beta = 0.050$ ), and the associated p-value ( $p = 0.304$ ) exceeded conventional thresholds for significance. This suggests that, within the context of this sample, the aggregated influence of community engagement, environmental awareness, leadership commitment, and ethical supply chain practices did not manifest as a statistically robust predictor of CSR practice outcomes. Although Hypothesis H4 was not empirically supported, this outcome invites further reflection on the complexity of CSR implementation and the potential for context-specific factors to mediate or moderate the relationship between CSR antecedents and practice. This unexpected result warrants a nuanced interpretation rather than being regarded as a limitation, which will be discussed in Chapter Eight.

Associated challenges to practice CSR were initially hypothesised to significantly hinder the effective implementation of CSR practices in luxury hotels in China. This latent construct was conceptualised as formative in nature, comprising key indicators such as cultural sensitivity, strategic misalignment, and operational constraints. In line with established modelling conventions for formative constructs, the indicators were not treated as interchangeable or reflective, but rather as distinct dimensions that collectively defined the overall construct. Consequently, the analytical interpretation was conducted at the construct level rather than through disaggregated item-level effects.

The empirical results from the structural model provided support for this refined hypothesis, with the path from Associated Challenges to CSR Practices found to be statistically significant ( $\beta = 0.127$ ;  $t = 2.225$ ;  $p = 0.026$ ). This suggests that when considered cumulatively, contextual barriers exerted a meaningful albeit modest inhibitory effect on CSR implementation. The formative nature of the Associated Challenges construct encompassing dimensions such as cultural sensitivity, strategic misalignment, and operational constraints renders its overall directionality somewhat

ambiguous. It is possible that, in certain contexts, some aspects of challenges might stimulate innovative CSR responses, while others serve as impediments. This finding underscores the relevance of addressing embedded organisational obstacles when evaluating CSR performance in the hospitality sector. However, because the formative nature of the construct precluded the estimation of individual paths for cultural sensitivity and strategic misalignment, sub-hypotheses were removed from the final model. This approach aligns with methodological recommendations for formative indicator structures as outlined by J. F. Hair, Hult, Christian, et al. (2021), which caution against isolating effects within a construct that is theoretically and statistically designed to function holistically.

The subsequent evaluation of the model's explanatory power was conducted using the coefficient of determination ( $R^2$ ), as recommended for PLS-SEM applications (Hair et al., 2021). As presented in Table 10, the  $R^2$  values reflect the proportion of variance in the endogenous constructs explained by their respective predictors. In the context of this research, the  $R^2$  for *CSR Determinants* was 0.699, indicating that 69.9% of its variance was accounted for by Culture and Generational Differences. This exceeds the threshold of 0.67 proposed by Chin and Marcoulides (1998), signifying a substantial level of predictive accuracy. Closer examination of the path coefficients suggests that much of this explanatory power is attributable to the Gen Y cohort, which exhibited the strongest and most consistent association with CSR-related conceptualisation among the generational groups. This finding merits further attention in interpreting generational effects within the model.

For *CSR Practices*, the  $R^2$  was 0.460, implying that 46.0% of the variance was explained by the model's predictors. While this falls within the moderate explanatory range based on established benchmarks (Schuberth et al., 2023; Usakli & Kucukergin, 2018), it is important to acknowledge that the explanatory power is not uniformly high across constructs. Accordingly, the model provides moderate empirical support

for the proposition that contextual antecedents shape CSR understanding and implementation in luxury hotels, though the evidence is not unequivocal. In all cases, the  $R^2$  values reported here reflect the proportion of variance explained by the model without adjustment for model complexity, in line with PLS-SEM conventions. These findings suggest that the model demonstrates an acceptable level of predictive power regarding CSR-related constructs within the context of luxury hotels in China (Cassia & Magno, 2024; Gudergan et al., 2025). However, the ambiguity of formative constructs and the distribution of explained variance among predictors, especially the disproportionate contribution of Gen Y, signal areas where further theoretical clarification and methodological refinement would enhance the robustness of future analyses.

Table 10 R-square Overview

	<b>R-square</b>	<b>R-square adjusted</b>
<b>CSR Determinants</b>	0.699	0.698
<b>CSR Practices</b>	0.460	0.457

Note.  $R^2$  indicates the extent to which variance in the dependent variable is explained.

The assessment of effect sizes ( $f^2$ ) in the PLS-SEM model was conducted to evaluate the relative contribution of each exogenous construct to the explained variance ( $R^2$ ) of the respective endogenous variables. According to Cohen (1988),  $f^2$  values of 0.02, 0.15, and 0.35 are typically interpreted as small, medium, and large effect sizes, respectively, a convention widely adopted in the interpretation of individual predictor variables within PLS-SEM (Hair et al., 2021). However, when the research objective involves comparing group means, such as differences between generational cohorts, **ANOVA** could be a more appropriate analytic method. For detailed ANOVA outputs, post hoc group contrasts, and effect sizes, see Appendix 7.

In this study, generational differences in CSR perceptions and attitudes were examined using one-way ANOVA, as detailed in the previous section 7.5.6. The

ANOVA results revealed statistically significant differences among the generational cohorts for several CSR dimensions (e.g., contribution to local communities, internal CSR efforts, and alignment with sustainability practices). For instance, the effect sizes (eta-squared) associated with these differences ranged from .012 to .039, indicating small but non-trivial between-group effects (see Appendix 7 for full results). Post hoc analyses further indicated that, in most cases, Millennials (born 1980–1994) tended to place greater importance on CSR practices than either Generation Z or Generation X. Consequently, this analysis provides a more robust understanding of the generational dynamics underlying CSR perceptions in China’s luxury hotel sector.

Table 11 F-square - Matrix

	Associated Challenges	CSR Determinants	CSR Practices	Generational Differences	Impact of Culture	Staff Perception of CSR
Associated Challenges			0.008			
CSR Determinants			0.001			
CSR Practices						
Generational Differences		0.394				
Impact of Culture		0.195				
Staff Perception of CSR			0.119			

Note.  $f^2$  - Effect sizes: To assess the contribution of an exogenous construct to  $R^2$ .

As summarised in Table 11, the variable *Generational Differences* demonstrated a large effect on *CSR Determinants* ( $f^2 = 0.394$ ), while the *Impact of Culture* exerted a medium-sized effect ( $f^2 = 0.195$ ) on the same endogenous construct. These effect sizes are consistent with the earlier structural model results, which showed statistically significant path coefficients for both variables. However, the relatively

large effect size for *Generational Differences* might, at least in part, be influenced by disparities in the sizes of generational cohorts represented in the sample. Unequal group sizes could inflate explained variance and, consequently, effect size estimates. This potential limitation should be acknowledged when interpreting the substantive impact of generational factors in this context.

In contrast, the construct *Staff Perception of CSR* demonstrated an  $f^2$  value of 0.119, which falls within the small-to-medium effect range according to established benchmarks (Cohen, 1988; Hair et al., 2021). This finding indicates a modest but meaningful contribution of staff perceptions to the variance explained in CSR-related outcomes. The constructs *Associated Challenges* ( $f^2 = 0.008$ ) and *CSR Determinants* ( $f^2 = 0.001$ ) exerted weak effects on *CSR Practices*. Even though *Staff Perception of CSR* was statistically significant in the path model, their influence might be partially mediated or moderated by other unmeasured variables.

When interpreting these findings, it is important to emphasise that the effect sizes offer insight into the substantive relevance of model paths beyond mere statistical significance as discussed in Chapter 8.

### ***7.6.3 Critical Reflection on the Analytical Strategy***

It is imperative to critically reflect upon the analytical strategy employed within this research, regarding its epistemological underpinnings and methodological implications. Utilising PLS-SEM proved advantageous in several critical respects. Notably, the analytical choice of PLS-SEM aligns well with the pragmatic philosophical orientation that guides this research, particularly due to its flexibility in accommodating complex models with formative constructs and its robustness in handling non-normally distributed data (Black et al., 2019; Gudergan et al., 2025; J. F. Hair, Hult, Christian, et al., 2021). It also facilitated data-driven insights while

remaining anchored in the SDT framework articulated in earlier Chapter 1.3.2 (Cassia & Magno, 2024).

Table 12 Path Coefficient – Mean, STDEV, t values and p values

	<b>Original sample (O)</b>	<b>Sample mean (M)</b>	<b>Standard deviation (STDEV)</b>	<b>T statistics ((O/STDEV))</b>	<b>P values</b>
<b>Associated Challenges -&gt; CSR Practices</b>	0.127	0.134	0.057	2.225	0.026
<b>CSR Determinants -&gt; CSR Practices</b>	0.050	0.044	0.048	1.029	0.304
<b>Generational Differences -&gt; CSR Determinants</b>	0.523	0.526	0.040	13.055	0.000
<b>Impact of Culture -&gt; CSR Determinants</b>	0.368	0.369	0.041	9.072	0.000
<b>Staff Perception of CSR -&gt; CSR Practices</b>	0.413	0.419	0.052	7.908	0.000

Note. This table presents the results of the bootstrapping procedure for the path coefficients in the structural model.

It is imperative to critically reflect upon the analytical strategy employed within this research, regarding its epistemological underpinnings and methodological implications. Utilising PLS-SEM proved advantageous in several critical respects. Notably, the analytical choice of PLS-SEM aligns well with the pragmatic philosophical orientation that guides this research, particularly due to its flexibility in accommodating complex models with formative constructs and its robustness in handling non-normally distributed data (Hair, Black, et al., 2019; Hair et al., 2020; Schuberth et al., 2023). It also facilitated data-driven insights while remaining anchored in the SDT framework articulated in Chapter 1.3.2 (Cassia & Magno, 2024).

The statistical significance of path coefficients in the structural model was evaluated using the bootstrapping procedure, as summarised in Table 12. Bootstrapping, as a non-parametric resampling technique, is commonly employed in PLS-SEM because it does not rely on the assumption of multivariate normality and provides empirical confidence intervals for parameter estimates. This approach is suited to models with moderate sample sizes and complex structures, as is the case in the present study. However, it should be noted that bootstrapping can, under certain conditions, overestimate statistical significance, especially when the underlying data deviate from the assumptions of randomness or independence (Streukens & Leroi-Werelds, 2016). For this reason, the interpretation of bootstrapped significance levels in this research has been made with due caution, and findings are contextualised within the broader pattern of results and theoretical expectations.

The integration of descriptive statistical analysis through SPSS version 30 complemented the structural analysis performed in SmartPLS. Initial exploratory procedures, such as the KMO test and Bartlett's test of sphericity, provided an indicative assessment of sampling adequacy and the suitability of the data for factor analysis. Similarly, Cronbach's alpha was used to evaluate the internal consistency of the constructs. However, it is important to acknowledge, as emphasised in the statistical literature, that these tests are best regarded as preliminary diagnostics rather than authoritative determinants of methodological rigour (Field & Field, 2018; B. Tabachnick & Fidell, 2018).

While SPSS contributed essential initial insights, relying solely on these statistics would have been insufficient to establish the robustness of the analytical approach. The subsequent use of PLS-SEM enabled a more nuanced and comprehensive evaluation of the model, moving from preliminary exploration to advanced hypothesis testing. Consequently, the dual-software strategy reflected a systematic and critical

progression, with methodological rigour underpinned by the integration of multiple, complementary techniques.

Moreover, the PLS-SEM analysis permitted a nuanced interpretation of both reflective and formative constructs, as evidenced by the varying effect sizes and loadings obtained. However, the results also revealed challenges in discriminant validity and indicator reliability, as indicated by certain AVE values falling below the accepted threshold. These analytical challenges, rather than merely representing limitations, provide critical opportunities for theoretical refinement and future methodological advancements. Consequently, while the chosen analytical strategy significantly advanced the empirical understanding of CSR practices within luxury hotels, it also underscored the importance of maintaining methodological reflexivity regarding construct validity and model specification.

Lastly, the methodological coherence demonstrated throughout the quantitative analysis, encompassing both SPSS-based preliminary assessment and comprehensive PLS-SEM evaluation, reinforced the theoretical insights and empirical robustness. Nevertheless, future research should remain cognisant of the potential enhancements achievable through alternative analytical techniques such as covariance-based SEM or hybrid modelling approaches, which might offer complementary insights and address specific limitations identified in this research.

# **Chapter 8 Discussion, Conclusion, Contribution and Recommendations**

## **8.1 Introduction**

The analysis of staff perceptions of CSR practices supported the assertions of recent research, highlighting the importance of detailed exploration into employee perspectives within luxury hospitality context. Consistent with prior literature, several findings reaffirmed established relationships; however, certain unexpected outcomes also emerged, indicating areas warranting further scrutiny. For instance, some nuanced differences were identified, thus enriching the current understanding of CSR practices.

This chapter described the qualitative and quantitative research phases, contextualising the findings within the broader scholarly discourse on employee perceptions of CSR practices (Lee et al., 2013; Wen et al., 2025). It provided an in-depth examination of the determinants of CSR practices and the associated implementation challenges within luxury hotels, emphasising the influence of cultural factors and generational differences. Special attention was directed towards exploring perceived challenges associated with CSR practices, contributing meaningfully to theory.

This chapter also highlighted the original theoretical and managerial contributions arising from the present research project, articulating the implications for future academic inquiry and organisational practices. Consequently, acknowledging the inherent limitations of the research, this chapter highlighted key areas for future investigation, thus facilitating ongoing refinement and expansion of the CSR literature and providing insights into the dynamics of CSR within the luxury hospitality sector.

## **8.2 Purpose of the study revisited**

The overarching purpose of this study is to explore and critically analyse the perceptions, cultural influences, and generational differences related to CSR practices in luxury hotels in China. Guided by the theoretical framework of Self-Determination Theory (Deci et al., 2017), this research explore the motivational drivers behind employee engagement with CSR activities. The study examined the complex interplay of regulatory, ethical, and personal value-driven motivations, considering how these factors differed across various generational cohorts within luxury hotels.

A significant part of the investigation involved qualitative interviews that provided rich insights into the lived experiences and perspectives of employees, illuminating culturally embedded interpretations of CSR. This qualitative phase was followed by a quantitative analysis using PLS-SEM, which allowed the exploration of hypothesised relationships among constructs and the assessment of their significance within the specified Chinese context.

Through this integrative methodological approach, the research addressed the need for a nuanced understanding of CSR determinants and their implications for managerial strategies and organisational practices in the hospitality industry. The findings underscored generational differences in employees' attitudes towards CSR practices, highlighting critical areas for targeted organisational interventions. By revisiting the purposes, this research reaffirms that it has provided an examination of how motivational and generational differences inform and shape CSR practices in luxury hotels, thus contributing to both theoretical and practical advancements in the field. Figure 15 displays the relationships among the variables of this research.

## **8.3 CSR and its implications on luxury hotel management**

In interpreting these results, it is important to recognise that effect sizes ( $f^2$ ) provide insight into the practical relevance of predictor variables beyond statistical

significance alone. As presented in Table 11, the construct Generational Differences exhibited a large effect on CSR Determinants ( $f^2 = 0.394$ ), while Impact of Culture demonstrated a medium effect ( $f^2 = 0.195$ ). Staff Perception of CSR contributed a small-to-medium effect to CSR Practices ( $f^2 = 0.119$ ), highlighting its substantive role in shaping how employees engage with corporate responsibility in luxury hotel contexts. In contrast, the constructs Associated Challenges ( $f^2 = 0.008$ ), and CSR Determinants ( $f^2 = 0.001$ ) revealed only minimal effect sizes on CSR Practices, suggesting that their direct influence may be less pronounced than initially theorised.

However, such findings should not be interpreted as undermining the theoretical value of these constructs. On the contrary, the limited  $f^2$  values may signal the need for a more refined measurement of the underlying dimensions or suggest the influence of external factors not accounted for in the current model. For instance, although CSR Determinants was designed as a central explanatory construct, its relatively low effect size might reflect conceptual overlap with other latent variables or contextual nuances such as organisational culture, leadership discretion, or sector-specific CSR maturity that moderate its explanatory power. These considerations align with J. F. Hair, Hult, Christian, et al. (2021) view that effect size interpretations should be grounded in statistical thresholds and in theoretical reasoning and contextual understanding.

#### **8.4 Impact of culture on CSR practices**

The partial support for Hypothesis H2 in this research, which explored cultural influences on CSR practices in Chinese luxury hotels, underscores the nuanced relationship between cultural orientations and the practical execution of CSR initiatives. This finding aligns with recent meta-analytical insights provided by Wen et al. (2025), whose comprehensive analysis of 65 studies indicated that while collectivist cultural orientations significantly inform strategic CSR intent. It fails to guarantee its operational realisation in tourism and hospitality (Wen et al., 2025). It

elucidates the complex interplay between cultural orientations and leadership roles in bridging the divide between CSR intent and its implementation.

Qualitative insights from this research substantiate this complexity, revealing that CSR initiatives were frequently perceived as superficially driven by economic incentives or brand image rather than deeper societal commitments. One senior HR director succinctly stated in Chapter 5 that initial CSR activities at previous establishments primarily targeted superficial public welfare initiatives for economic benefits, lacking authentic societal integration.

Furthermore, the qualitative analysis reinforced the significant impact of deeply ingrained cultural values, notably collectivism, Confucian ethical principles, and respect for hierarchical structures, on the conceptualisation and practical implementation of CSR practices. Senior management perspectives strongly suggest that the values of duty and collective responsibility intrinsically motivate participation in CSR initiatives, thus providing cultural compatibility between traditional Chinese ethos and contemporary CSR practices.

Qualitative findings are revisited, and the case of a less educated employee enthusiastically engaging in charitable activities was cited to illustrate that CSR participation might transcend educational background, underpinned instead by deeply rooted cultural values and a strong sense of communal responsibility. Interview participants underscored those traditional Chinese values like harmony, collective welfare, and respect for authority, which naturally aligned with and facilitated CSR initiatives.

A participant, Cara, articulated that *“culture, particularly corporate culture, inherently embodies responsibilities and influences how CSR practices are perceived and enacted within hotel operations.”* (Cara, Director of HR, 5-star international

*chain hotel*). This view aligns with the national culture theory by Hofstede (Hofstede, 1984), suggesting collectivist cultures favour community-centric activities, thereby inherently supporting CSR objectives.

Quantitative analyses, further substantiated through ANOVA tests, revealed notable positional differences regarding the perceived importance of CSR across hierarchical levels. Senior managers consistently rated the importance of CSR practices higher than middle managers and line staff (see Appendix 3), reflecting hierarchical disparity that demonstrates the entrenched cultural norms of authority and responsibility deeply embedded within the organisational culture of Chinese luxury hotels. Especially, senior management placed significant emphasis on CSR practices such as promoting internal CSR efforts, clearly communicating CSR priorities, and embedding sustainability initiatives into standard operating procedures, highlighting senior management as pivotal influencers in bridging CSR conceptualisation and operational practices compared to middle managers and line staff. Quantitative findings from the SmartPLS 4 analysis also enrich these qualitative narratives, demonstrating a significant path coefficient ( $\beta = 0.367$ ) from Culture to CSR Determinants. This robust statistical association underscores culture's substantive role in shaping the foundational determinants of CSR practices within luxury hotels.

Consequently, the synthesis of qualitative and quantitative findings confirms that cultural dimensions profoundly influence CSR practices in Chinese luxury hotels, shaped intricately by traditional societal values and organisational hierarchies.

## **8.5 Impact of generational differences on CSR practices**

### ***8.5.1 Discussion of Categorical Predictors and Path Relationships***

As mentioned in the previous chapter, two dummy variables representing Generation Y (GenY) and Generation Z (GenZ) were introduced, with Generation X (GenX) serving as the reference category. This methodological choice followed the usual

practice to reduce multicollinearity and facilitate clearer interpretation of inter-group effects (J. F. Hair, Hult, Christian, et al., 2021). The PLS-SEM analysis revealed that neither GenY ( $p = 0.071$ ) nor GenZ ( $p = 0.702$ ) exhibited a statistically significant influence on CSR practices, although GenY approached marginal significance. This finding suggests that while younger employees may hold different views on CSR, their influence might not yet be structurally embedded in the implementation of CSR strategies within luxury hotel contexts in China.

Conversely, the results demonstrated several statistically significant relationships. Notably, associated challenges were positively and significantly correlated with CSR practices ( $\beta = 0.124$ ,  $p = 0.026$ ), indicating that perceived operational or strategic barriers may act as a substantive force shaping CSR implementation. This implies that organisations confronting tangible CSR challenges may become more motivated to adopt structured initiatives to manage or overcome these barriers.

Moreover, strong positive associations were confirmed between generational differences and CSR determinants ( $\beta = 0.526$ ,  $p < 0.001$ ), as well as between the Impact of Cultural and CSR determinants ( $\beta = 0.369$ ,  $p < 0.001$ ). These findings (See Table 12) reinforce the argument that individual and collective cultural orientations shaped by both demographic identity and broader societal norms play a critical role in defining CSR priorities and interpretations in the hospitality sector. Furthermore, staff perceptions of CSR also emerged as a robust predictor of CSR practice adoption ( $\beta = 0.419$ ,  $p < 0.001$ ), underscoring the importance of aligning employee values with organisational responsibility frameworks.

Although dummy-coded managerial levels were included to assess positional influence, the effect from middle management was not statistically significant ( $p = 0.449$ ), whereas senior management demonstrated a significant positive relationship with CSR practices ( $\beta = 0.406$ ,  $p < 0.001$ ). This distinction highlights the enduring

role of top-down leadership in setting CSR agendas, particularly in hierarchical organisational cultures prevalent in China's luxury hospitality industry.

Consequently, these results substantiate the view that CSR implementation is a function of normative frameworks but is shaped by the dynamic interplay of cultural, positional, perceptual, and generational dimensions. These empirical insights will be carried forward to the following sections, which will synthesise the findings and articulate their contribution to theoretical and practical understandings of CSR practices in luxury hotels of China.

### ***8.5.2 Interpreting Generational Diversity in Shaping CSR Engagement***

The partial support for Hypothesis H3, as discussed in the preceding chapter, provides a valuable yet nuanced insight into how generational diversity shapes employee perceptions of CSR in luxury hotel settings. While Millennials appeared to exhibit a somewhat distinct orientation towards CSR practices, potentially driven by their formative experiences during the rise of global sustainability discourses, Generation Z did not demonstrate a statistically distinguishable pattern relative to Generation X. This suggests that the internalisation of CSR values might not solely be a function of generational identity but could also be mediated by other contextual factors such as career stage, organisational tenure, and exposure to CSR-specific training within the hotel workplace.

A critical limitation in this analysis stems from the cross-sectional nature of the data, which may constrain the interpretability of intergenerational differences over time. The use of dummy-coded generational variables, while methodologically appropriate for the PLS-SEM framework (Cheah et al., 2023), risks oversimplifying the complex interplay between age-related identity, cultural conditioning, and workplace socialisation. Moreover, the non-significant results associated with Generation Z could reflect their limited participation in strategic-level decision-making roles, which

might restrict their engagement with CSR from a policy or operational lens. As Rank and Contreras (2021) caution, generational labels obscure more than they reveal when applied without consideration for sociocultural and occupational contexts.

Future studies could therefore benefit from adopting a longitudinal or multi-group analytical design to further unpack these generational nuances. Integrating qualitative methods, such as focus groups or narrative interviews, may also provide richer insights into how CSR values are constructed and enacted across age cohorts. Additionally, refining generational measurements to include variables such as digital fluency or ecological awareness might help capture more nuanced behavioural indicators relevant to CSR expectations in evolving AI-involved environments.

## **8.6 Theoretical Contributions**

This research contributes to existing literature in several significant ways. Firstly, the current study enhances the theoretical integration of self-determination theory within the context of CSR practices in luxury hotels in China. SDT highlights intrinsic motivations and the psychological needs for autonomy, competence, and relatedness as critical drivers of employee engagement (Ryan & Deci, 2017). The qualitative analysis presented in Chapter 5 and the quantitative findings from Chapter 7 provided empirical support, demonstrating how intrinsic motivation significantly shapes employees' perceptions of CSR practices within China's luxury hotel context. This aligns closely with Nazir et al. (2021), who argued for the utility of SDT in understanding motivational complexities underpinning CSR participation. Previous literature also recognised the role of autonomous and controlled motivations in CSR engagement (Van den Broeck et al., 2016).

For theoretical implications, firstly, this study provides empirical evidence from a non-Western, emerging economy context, showing that national culture and generational identity can significantly shape how CSR is perceived and enacted. This

helps extend CSR theories by integrating Western perspectives with Chinese cultural insights, bridging a gap between East and West in CSR research. Secondly, the research adds to CSR literature by highlighting the importance of considering generational cohorts and job roles when studying workplace attitudes towards CSR practice. This research emphasises the importance of critical thinking and theoretical coherence over a mechanical adherence to numerical thresholds, particularly in evaluating convergent validity within quantitative analyses. The study maintained a high degree of theoretical fidelity and contextual richness by foregrounding SDT and explicitly considering the distinctive cultural context of China's luxury hotel sector. Hofstede's national cultural dimensions (Hofstede, 1984; Hofstede & Hofstede, 2005) further support this methodological approach, highlighting that cultural contexts significantly influence motivational constructs and responses to survey items.

Specifically, China's high collectivism and pronounced power distance, as identified in Hofstede's framework, imply that employee motivations and perceptions regarding CSR practices could inherently differ from Western-based theoretical assumptions underpinning SDT. In collectivist cultures, motivational factors such as relatedness and group harmony may dominate, potentially affecting item responses and internal consistency measures. Thus, the marginally lower convergent validity observed might reflect genuine cultural variations rather than methodological inadequacies.

Consequently, this research recommends that future studies consider employing cognitive interviewing techniques or broader cross-cultural samples to better understand how national cultural dimensions mediate the relationships between intrinsic motivational constructs and employee perceptions of CSR. Integrating Hofstede's national culture theory into methodological considerations thus enhances interpretative clarity, especially when dealing with complex cultural contexts such as China's luxury hospitality industry.

The research also extends theoretical understanding by empirically exploring the influence of organisational hierarchy on CSR engagement. Wen et al. (2025) suggested that collectivist values, although theoretically enhancing CSR awareness, frequently encounter practical implementation barriers due to hierarchical constraints. This study empirically substantiated such claims through detailed analyses of qualitative themes and quantitative ANOVA results. Consequently, it contributed nuanced insights into how positional hierarchy within organisations shapes CSR perceptions and practices, enriching existing theoretical dialogues concerning organisational culture and structure.

Furthermore, this research addresses intergenerational perspectives on CSR, responding directly to scholarly calls for deeper exploration in this domain (Chen et al., 2021a, 2021b). While initial findings revealed modest differences across Generation X, Y, and Z cohorts, subtle yet meaningful variations in motivational drivers and CSR expectations emerged. These nuanced insights offer valuable theoretical contributions by elucidating the evolving nature of employee expectations towards CSR, thereby providing foundational knowledge for future theoretical explorations.

Lastly, this study identifies crucial avenues for future theoretical development, especially regarding the intersection of generational and cultural dimensions within CSR practices. Given the relative paucity of generational analysis in the existing CSR literature (Ngoc Thang et al., 2023; Wen et al., 2025), this research provides an initial theoretical framework for understanding how generational characteristics interplay with cultural and organisational dynamics, advancing the theoretical landscape of CSR practices in the luxury hospitality context.

## 8.7 Managerial Contributions

This study has several significant managerial implications, particularly for hotel professionals and policymakers operating in China's luxury hotel sector. First, findings emphasise the importance of aligning CSR practices with the hierarchical organisational culture prevalent in Chinese luxury hotels. Given the significant role of top management in setting the CSR agenda, hotel executives should prioritise clear communication and demonstrate personal commitment to CSR initiatives to enhance employee engagement and buy-in. The evidence suggests that CSR practices led by senior managers effectively resonate with employees, fostering a coherent and unified approach to sustainability efforts (Haldorai et al., 2022).

Second, the results underscore the critical role of cultural alignment in shaping effective CSR strategies. Chinese luxury hotels should incorporate CSR initiatives that resonate with cultural values, emphasising community engagement and social relationships. Managers should ensure that CSR practices are culturally relevant, leveraging local traditions and values to foster deeper employee commitment and enhance organisational reputation, a point supported by Bai et al. (2024).

Third, hotel management must acknowledge and strategically address the generational differences identified in employee perceptions of CSR. Younger employees (Generation Y and Z) show heightened sensitivity to ethical practices and environmental sustainability, indicating a potential motivational divergence from older cohorts (Generation X). Based on these generational insights, hotel managers should implement targeted CSR communication strategies, employing platforms and narratives that align with the values and expectations of younger employees.

Fourth, considering the study's revelation regarding the pivotal influence of perceived organisational care on employee motivation, hotel policymakers are encouraged to develop robust internal CSR initiatives focused explicitly on employee wellbeing. By

incorporating health and safety programs, professional development opportunities, and fair labour practices, hotels can effectively enhance staff perceptions of organisational support, thus fostering a more committed and motivated workforce (Wen et al., 2025).

Lastly, the implications of this research suggest that luxury hotels could regularly assess and adapt their CSR strategies based on continuous employee feedback and emerging trends. Establishing systematic feedback mechanisms, such as regular surveys and suggestion programs, captures evolving employee expectations and cultural shifts. Proactive adaptation of CSR initiatives would make these practices relevant and impactful, contributing to sustained competitive advantage and long-term organisational success.

### **8.8 Limitations and Future Research**

This research was conducted within a rapidly transforming business landscape, significantly influenced by technological advancements, notably artificial intelligence (AI), escalating resource constraints, and heightened environmental awareness. These factors have notably disrupted traditional organisational frameworks, thereby reshaping the competitive dynamics within the luxury hospitality industry. Given this context, CSR emerges not as a standalone concept but rather as intricately intertwined with socio-cultural and generational perspectives. Therefore, the insights derived from this study underline the critical necessity for CSR practices to remain adaptable and context-sensitive to effectively navigate these evolving circumstances.

Although Hypothesis H4 was not empirically supported in its current aggregated form, the findings contribute constructively to the literature by highlighting the limitations of treating CSR antecedents as a unitary construct. This research underscores the need for more differentiated models that consider the independent and potentially interacting effects of key CSR drivers. This direction holds promise for

deepening our understanding of the mechanisms through which CSR values are operationalised in luxury hotel settings, and ultimately, for informing more targeted and effective CSR strategies in practice. Consequently, future research initiatives could productively explore more nuanced, differentiated models that independently examine and explicitly delineate interactions among individual CSR dimensions.

One plausible explanation for the absence of a statistically significant relationship lies in the potential lack of variance across the four CSR determinants among the surveyed luxury hotels. Descriptive statistics from the dataset lend support to this interpretation, with consistently high mean ratings reported for community engagement, environmental awareness, leadership commitment, and ethical supply chain practices (approximately 5.7 to 5.9 on an 8-point scale). These uniformly elevated scores suggest the presence of a ceiling effect, wherein most participating hotels already place strong emphasis on these dimensions. In such a context, the homogeneity in responses might attenuate the model's ability to detect statistically significant relationships, not due to the irrelevance of the variables (Cheah et al., 2023), but due to a restricted range of observable variation. This observation is not uncommon in CSR research, particularly in sectors where industry norms and competitive benchmarking have contributed to the institutionalisation of CSR practices (Hu & Zhang, 2023).

Moreover, the modelling strategy employed in this study merits further clarification. The latent construct labelled *CSR determinants* was conceptualised as a second-order formative construct, thereby aggregating the four dimensions into a single composite indicator. This approach aligns with the theoretical premise that these determinants collectively shape hotels' CSR orientation, but it also entails that the individual effects of each dimension were not estimated independently within the structural model. As such, this design choice precluded the assessment of the distinct contribution of each component, for instance, *environmental awareness* or *leadership*

*commitment*, as all variance was integrated into the overarching construct. This methodological choice was based on the principles of parsimony and consistency within the PLS-SEM framework, making it suitable for investigating higher-order relationships. In contrast, conducting an additional subsequent qualitative study afterward would have complemented the quantitative findings and provided deeper insights (Kurtaliqi et al., 2024), which falls outside the scope of this research.

Rather than undermining the significance of the individual CSR determinants (Lee et al., 2013), the findings from this research suggest that their impact might be diffuse or contextually moderated, and thus not readily captured through an aggregated modelling approach. The results, therefore, point towards an important opportunity for future research. Subsequent studies could adopt a disaggregated analytical strategy, testing each determinant as an individual predictor to capture more nuanced patterns of influence. This would be particularly valuable in settings where stakeholder expectations, regulatory environments, or cultural norms differ substantially, potentially altering the salience of specific CSR dimensions.

For instance, in regions where community relationships are critical to business legitimacy, community engagement might emerge as a dominant driver of CSR practices. Conversely, in markets where environmental regulation or consumer awareness is high, sustainability initiatives might be more predictive of CSR engagement. Similarly, leadership commitment, cited as a key enabler of CSR implementation, might exert a more substantial effect in organisational cultures that value top-down direction and visionary leadership. A more granular approach would thus enable researchers to capture latent heterogeneity and better explain how strategic emphasis on CSR levers translates into operational outcomes.

The findings also suggest that while specific dimensions of associated challenges might intuitively seem to impact CSR initiatives differently, their aggregated influence offers analytical insight within the parameters of this model.

Further research might benefit from applying a reflective-formative hybrid model or a hierarchical component model to untangle the layered complexity of CSR determinants. These advanced modelling techniques allow for a more robust decomposition of multifaceted constructs, thus facilitating the examination of their distinct contributions within the structural model. In particular, they offer an opportunity to isolate the nuanced influence of formative indicators such as community engagement, environmental awareness, and leadership commitment that collectively shape CSR practices but whose individual effects are otherwise obscured.

Additionally, the analytical framework could be enriched by incorporating mediating and moderating variables that reflect institutional arrangements, stakeholder engagement processes, or the exercise of managerial discretion. This extension would yield a more differentiated understanding of how CSR determinants operate within various organisational settings, and it would provide greater explanatory insight into the observed variance in CSR practices across generational and cultural cohorts.

To further understand this complex cultural interplay, future research should examine specific cultural dimensions, such as long-term orientation versus short-term pragmatic approaches, to elucidate their mediating roles in converting strategic CSR intents into effective operational realities. Such refinements would strengthen the interpretive value of effect size estimates and enhance the theoretical and practical relevance of CSR models in hospitality research.

Although gender was not treated as a core analytical variable in this research, its distribution is analytically relevant. It implies that, at least within the surveyed

properties, there were no immediate indicators of gender exclusion or concentration within any one hierarchical tier. Such a conclusion should be treated with caution, as Ashton et al. (2024) state that gender dynamics in hospitality remain context-sensitive, varying by region, ownership structure, and organisational culture. Future research would benefit from a more granular analysis of gender distribution by department or function, providing a clearer picture of gendered patterns within the sector.

A notable limitation arising from the geographic distribution of respondents concerns the insufficient sample sizes from certain provinces, especially those located in China's western regions. While the sample captured robust representation from economically developed coastal provinces such as Guangdong (17.45%), Shanghai (10.88%), Beijing (7.69%), and Shandong (6.75%), smaller proportions from provinces like Guangxi (2.63%), Fujian (2.63%), Chongqing (3.0%), and Hunan (3.38%) pose challenges for rigorous regional comparative analyses. As methodological literature emphasises, sparse or inadequately sized subsamples could compromise statistical reliability and limit the generalisability of findings (Blair & Blair, 2015). Consequently, the current study did not systematically test regional variables as potential determinants of variation in CSR perceptions or practices.

Future research could address these limitations by adopting more comprehensive sampling strategies to ensure adequate representation across all major regions, including historically underrepresented western provinces. Alternatively, future studies might consider aggregating provinces into broader regional categories, such as coastal versus inland, or east versus west, to facilitate more robust regional comparisons and to derive insights that account for significant geographic disparities in economic development and hospitality industry dynamics.

A further limitation concerns the inclusion of respondents with less than one year of employment tenure within luxury hotels, who constituted only a negligible proportion of the sample (0.56%,  $n = 3$ ). While the overall distribution of tenure was heavily weighted towards more experienced staff, 43.71% ( $n = 233$ ) had four to six years' experience and 35.08% ( $n = 187$ ) reported seven years or more, the decision to retain this very small subgroup in the quantitative analysis might have introduced potential bias or instability in statistical estimates. Methodological literature cautions that smaller sample size might have implications in inferential statistics (J. F. Hair, Hult, Christian, et al., 2021; B. G. Tabachnick & Fidell, 2013). Although the impact in this instance is likely minimal due to the overwhelmingly experienced sample, future research should consider either oversampling early-career employees to achieve adequate representation or excluding such small subgroups to enhance statistical robustness. Addressing this issue in subsequent studies would provide a better understanding of staff perceptions across all career stages within the luxury hotel sector.

Furthermore, this doctoral research was conducted over a period of nearly four years, intersecting with the global COVID-19 pandemic. This unprecedented context affected the operational realities of luxury hotels and might have influenced both employee availability and perceptions of CSR practices. Pandemic-related disruptions, including fluctuating employment conditions, heightened uncertainty, and shifting corporate priorities, could have shaped how CSR initiatives were enacted and received during qualitative phase data collection (Carroll, 2021; Ishfaq Ahmad et al., 2023). While the study provides insights into CSR practices within luxury hospitality, these findings should be interpreted in light of this unique temporal and socio-economic context, which might not fully reflect post-pandemic dynamics or more stable operational conditions.

It is also important to acknowledge a limitation regarding empirical support for the prevalence of the Tang-Ping (lying flat) attitude, specifically among younger employees (Liao et al., 2025). Although recent literature has highlighted this phenomenon, the current study's dataset did not explicitly measure generational differences in relation to *Tang-Ping*, which was discussed in Chapter 7. Consequently, it remains unclear whether this attitude represents a sustained generational shift or merely a temporary response to post-pandemic workplace malaise. This ambiguity highlights a potential area for further research, which is essential to determine whether Tang-Ping reflects enduring generational values or is largely symptomatic of transient socio-economic conditions following the COVID-19 pandemic. Future studies should explore how emerging generational identities and cultural trends, such as Tang-Ping, appear or do not appear in professional settings like luxury hospitality. Using qualitative or mixed-methods approaches could be useful in uncovering the nuanced attitudes and subtle forms of disengagement that standard quantitative measures might overlook.

The item communalities in EFA results provide additional insight into item performance. Most retained items show communalities well above 0.30, indicating they share a reasonable proportion of variance with the factor solution. A few items (e.g., OS1, IO2 and IO3 with communalities  $< .30$ ) reflect relatively weak explanations by the factors. In an ideal scenario (with more time for iteration), such low-communality items could be dropped or revisited, as they contribute less to their construct's reliability. Indeed, items with very low communalities, such as the three candidates for deletion mentioned above, can generally be removed to enhance overall model fit and convergent validity. However, given the practical time constraints and the need to preserve content validity, no further trimming is recommended at this late stage. The measurement model proceeds with the current item set, noting that those few weaker items may slightly reduce some psychometric indices. Overall, the

instrument still captures the necessary CSR constructs, and any marginal effects of the low-communality items can be acknowledged in the limitations or future research sections rather than risking incomplete construct coverage at the final stage.

Lastly, this study advances these insights by empirically demonstrating their relevance within the context of luxury hotels in China. It highlights the complexity and nuanced interplay of motivational dimensions that underpin staff participation in CSR practices. Consequently, CSR research that seeks to capture staff motivational drivers in complex, emerging-market contexts might preserve items that reflect such nuance, even when the associated loadings fall marginally below conventional thresholds.

## **8.9 Conclusion and Recommendations**

This study set out to investigate how CSR practices are perceived among staff in Chinese luxury hotels, focusing on cultural influences, generational cohorts, and organisational roles. The qualitative findings presented in Chapter 5 identified three salient themes. First, deep-rooted cultural norms in China, including collectivism, the pursuit of harmony, and respect for hierarchy, led hotel staff to view CSR practices as a collective obligation orchestrated top-down by senior leadership.

Second, generational differences emerged in engagement with CSR practices. Younger staff tended to seek personal fulfilment and ethical value in their CSR participation, while older employees approached CSR more as a duty to the organisation. Third, perceptions of the benefits of CSR varied by job position. Directors and senior managers often cited strategic advantages, such as enhanced brand reputation, while line-level staff focused on immediate social outcomes.

These insights informed the design of the subsequent quantitative phase. The survey results detailed in Chapter 7 confirmed and extended the patterns identified during the

qualitative phase. For example, 72% of surveyed managers affirmed that CSR initiatives strengthened the hotel's brand reputation, compared to only 48% of line-level staff. Likewise, nearly two-thirds of Millennial and Gen Z staff expressed a strong personal commitment to participating in CSR activities, whereas only about half of the Gen X staff reported the same level of commitment.

The integrated evidence further shows that younger staff, influenced by changing cultural norms and intrinsic motivations, prioritise ethical practices and personal growth through CSR practices. In contrast, older generations place greater emphasis on fulfilling their duties and demonstrating loyalty to the organisation. This distinction aligns with Confucian ideals of self-cultivation and a collectivist mindset. Similarly, a positional gap was observed: senior management tended to focus on CSR's long-term, strategic benefits, such as enhancing brand image and managing risks, while junior staff were more concerned with immediate social impact and alignment of CSR activities with their personal values. These generational and hierarchical differences in perception underscore the nuanced ways that national culture and cohort identity jointly shape CSR engagement within the luxury hotel context.

The above findings offer insight into how cultural and generational factors intersect to influence staff perceptions of CSR. Notably, the results support broader trends identified in the literature while adding context-specific nuances (Memon et al., 2022). On one hand, this research corroborates the general principle that positive staff perceptions of CSR are linked to beneficial attitudes and behaviours. Wen et al. (2025), in a recent meta-analysis of employees in tourism and hospitality firms, reported significant positive associations between CSR perceptions and job satisfaction, work meaningfulness, and overall well-being, alongside desirable behaviours such as organisational citizenship and engagement. The present research's quantitative results align with these patterns: luxury hotel staff who viewed CSR as

meaningful and aligned with their values exhibited higher motivation and innovative work behaviour, echoing that CSR engagement fosters greater attachment and proactivity among staff.

This study also highlights the critical role of leadership and organisational culture in shaping staff perceptions of CSR. Qualitative evidence from Chapter 5.4 indicated that hotel staff essentially take their cue from top management in CSR matters, consistent with China's high power-distance context, where leaders set the tone. This observation resonates with the findings of recent literature that transformational, ethical, and servant leadership styles are strongly associated with heightened employee awareness of CSR (Trinh et al., 2025; Wen et al., 2025). The influence of leadership in this study appears especially pronounced, which aligns with evidence that leadership's impact on CSR perceptions is even stronger in long-term oriented cultures (Z. Wang et al., 2024; Wen et al., 2025). In a Confucian, long-term oriented setting like China, employees may expect guidance from above; thus, when leaders champion CSR credibly, it substantially reinforces staff positive perceptions and involvement.

Furthermore, this research uncovers intra-cultural dynamics that a broad cross-cultural lens might overlook. Wen et al. (2025) observed relatively limited moderating effects of national context on the relationships between CSR outcomes and their global dataset, suggesting that the beneficial impacts of employee-perceived CSR tend to be robust across different countries. However, by focusing on a single national context, the present study demonstrated that within a high power-distance, collectivist culture, subtler group differences emerge. In China's luxury hotel environment, generational value shifts and hierarchical position significantly coloured individuals' CSR perspectives, producing distinct sub-group responses even under the same national culture. Younger Chinese staff, influenced by modernising values and greater exposure to global CSR ideals, were found to seek more personal meaning and

immediate social value in CSR, whereas older staff, whose work ethos was shaped by earlier socio-cultural conditions, emphasised organisational duty and stability in CSR involvement. Such findings enrich the understanding of CSR in context by illustrating that culture is not monolithic: even within one country or one organisation, staff's interpretations of CSR practice might diverge markedly by generation and positional rank. This nuanced conclusion reinforces the importance of a contextualised approach to CSR theory and management practice, demonstrating how national culture, generational identity, and organisational role jointly influence the way CSR efforts are perceived and enacted.

In light of these findings, several practical recommendations could be made for luxury hotel managers and HR practitioners to enhance CSR implementation and employee engagement. First, cultivate a culture of collective responsibility that is personally relevant. Given the collectivist underpinnings in Chinese organisations (Ip, 2009; Zhao et al., 2019), directors and managers might consider encouraging a sense of shared mission in CSR efforts, for example, by organising company-wide volunteering days or charity events that foster team unity.

Second, CSR practices might increase personal relevance by allowing staff to volunteer for causes of their choice or initiate micro-CSR projects. This dual strategy facilitates that CSR initiatives are seen as sharing responsibility and an opportunity for individual staff to pursue purposes they genuinely care about (Nazir et al., 2021). Such practices might satisfy the intrinsic motivations of younger hospitality workers while reinforcing the communal values respected by the older generation, ultimately embedding CSR practices more deeply into the luxury hotels' ethos in the long term, creating a virtuous cycle of doing well by doing good.

Last but not least, for hotel executives, this study highlights that CSR initiatives could be designed to deliver on business goals, such as strengthening brand performance

(Opoku et al., 2023) and fostering innovation among staff (Abdelzaher & Martynov, 2022; Nguyen et al., 2022), while remaining authentic to the cultural and ethical values that give CSR its legitimacy. In practice, CSR could be both a goal and a means. CSR practices represent a commitment to societal well-being while also functioning as a means to enhance the hotel's reputation and foster employee commitment, thus helping the business succeed.

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# Appendix

## Appendix 1 Interview Guideline for Qualitative Phase

Interview number:

Date:

### Participants background

Gender:

Age:

Hotel information:

Department:

Position:

Work experience (number of years):

### Introduction

Thank you for agreeing to be interviewed for this PhD research project. The main purpose of this project is to assess CSR practices in Chinese luxury hotels.

This interview is expected to last approximately 40 minutes, and it is important to note that the University of Waikato WMS Ethics Committee has approved this study. If you prefer that interview should not be recorded, please inform me beforehand. Additionally, please feel free to decline to answer any questions you do not wish to respond to. Prior to the interview, participants will be required to read and sign the Information Sheet and Consent Form.

## **Definition and perception of CSR practices**

### Research objective one:

To examine senior hotel management and line staff's perceptions of CSR.

### Questions:

- How familiar are you with the concept of corporate social responsibility (CSR)?
- What is your perception about CSR?
- Is CSR practiced in your hotel? If yes, how is it implemented? If not, could you tell me the reason why CSR is not practiced?
- Are there any lessons to be learnt from particular CSR practices or initiatives that you believe are very important for luxury hotels?
- What role do you think senior management play in promoting and implementing CSR practices in luxury hotels?
- How do you believe line staff can contribute to the success of CSR practices at your hotel?
  
- 您对企业社会责任(CSR)的概念有多熟悉?
- 您对企业社会的看法和感知是什么?
- 您的酒店是否践行了企业社会责任? 如果是, 如何贯彻执行? 如果没有, 您能讲一下原因为什么企业社会责任实践没有执行吗?
- 您认为对于奢华酒店来说, 从特定的企业责任社会实践或倡议中能汲取什么重要的启发?

- 您认为酒店高管在推动和实施奢华酒店的企业社会责任实践方面发挥了什么作用?
- 您认为一线员工如何为您的酒店企业社会责任实践的成功做出贡献?

The above questions are adopted from the work of (Dalal, 2020; González-De-la-Rosa et al., 2023; Gu & Ryan, 2011; Gu et al., 2009; Kuar et al., 2022; Santini et al., 2021; Vlachos et al., 2017; Wang et al., 2020).

### **Impact of culture on CSR practices**

#### Research objective two:

To examine the impact of culture on CSR practices.

#### Questions:

- Do you believe that an individual's culture has an influence on CSR practices? If yes, what could be the reason and how it affects CSR practices? For example, social values, industry experience, educational background etc.
- In your opinion, is there a compatibility between Chinese culture and CSR practices? If so, what could it be?
- 您认为个人的文化要素对企业社会责任实践有影响吗？如果是，原因是什么？这些文化因素如何影响企业社会责任实践？例如，社会价值观、行业经验、教育背景等。

- 在您看来，中国文化与企业社会责任实践之间是否存在兼容性？如果是，它会是什么呢？

The above questions are adopted from the work of (Hofstede, 2001; Mitra, 2012).

### **Generational differences linked to CSR practices**

#### Research objective three:

To assess generational differences linked to CSR practices.

#### Questions:

- Can you share your opinion on whether there are generational differences linked to CSR practices? If yes, can you explain what those differences could be and how they influence CSR practices?
- In your experience, do you think that older hotel managers are more likely to practice and implement CSR practices than younger managers? If yes, can you explain why you think this might be the case? Alternatively, do you believe that younger generations are more likely to engage in CSR practices? If yes, can you provide examples to support your viewpoint?
- What are your fundamental reasons to put CSR into practice?
- 企业社会责任实践是否存在代际差异?如果有，您能解释这些差异是什么，以及它们如何影响企业社会责任实践吗？

- 根据您的经验，您是否认为年长的酒店经理比年轻的经理更有可能执行和贯彻企业社会责任实践？如果是，您能解释一下为什么您认为会是这样吗？另外，您是否认为年轻一代更有可能参与企业社会责任实践？如果是，您能举些例子来支持您的观点吗？
- 您践行企业社会责任实践的根本原因是什么？

The above questions are adopted from the work of (Cennamo & Gardner, 2008; Goh & Lee, 2018; Sakdiyakorn et al., 2021).

### **Determinants and challenges of CSR practices**

#### Research objective four:

To examine the determinants and associated challenges to practice CSR in luxury hotels of China

#### Questions:

- What factors do you think might influence willingness to practice CSR in your hotel? What challenges you might face?
- Do you consider that CSR practices are pertinent for effective management in your hotel? If yes, what do you think could be the reasons? If not, what could be the reasons?
- Do you think there are benefits that encourage CSR practices? What could be those benefits?

- In your opinion are there any risks associated with CSR practices? What could be those risks?
- 您认为哪些因素可能会影响您酒店践行企业社会责任的意愿？您可能会面临哪些挑战？
- 您是否认为企业社会责任实践与酒店的实际管理有关？如果是，你认为可能是什么原因？如果不是，原因是什么？
- 您认为鼓励企业社会责任实践有什么好处吗？这些好处是什么呢？
- 在您看来，企业社会责任实践是否存在风险？这些风险是什么呢？

### **Conclusion**

- Do you have any suggestions, ideas, or thoughts you would like to add to the topics we have discussed today?
- 对于我们今天讨论的话题，您还想要补充任何建议、观点或想法吗？

### **Appendix 2 Participants' Invitation Details: Qualitative Phase**



### **Information sheet for interview participants of the research**

*Ethics Committee Approval ID Number: WMS 23/48*

## **The purpose of the research**

Corporate social responsibility (CSR) is viewed as an important component of modern management practices to improve customer satisfaction, service quality, environmental responsibility and profitability of luxury hotels. This study investigates CSR within the context of Chinese luxury hotels. Specifically, it explores perception of hotels' senior management and line staff to assess if there are differences in their opinion. The study also examines the impacts of culture and generational differences on CSR practices.

## **Parties associated with the research**

This research is conducted towards fulfilling my PhD thesis titled: CSR practices in luxury hotels of China: Perception, cultural and generational differences. Thus, the main associated individuals are the PhD candidate myself (George Z. Liu) and my PhD research supervisors, Professor Asad Mohsin and Professor Chris Ryan appointed by the University of Waikato, New Zealand.

## **Contacts of the key persons**

Researcher name and contact information

Name: George Z. Liu

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Research supervisors' names and contact information

Name: Prof. Asad Mohsin

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Name: Prof. Chris Ryan

Email: caryan@waikato.ac.nz

### **Specific requirements from the participants and the time spent on the interview**

You are kindly invited to indicate your genuine understanding or viewpoints on your cultural background. You may be willing to answer the questions raised for the interview process. Your dedication to this research is highly appreciated and much valued. The duration of the interview will be around 45 minutes.

### **What will happen to material collected from them: who will see it, how it may be used, whether they will be identified or identifiable, safeguards you will implement to protect confidentiality, the form in which results will be accessible (e.g., reports, articles, raw data, aggregated data)**

All procedures performed in studies involving human participants will be in accordance with the ethical standards of the institutional and/or national research committee and/or comparable ethical standards. Respondents are not required to give names and addresses, data are reported in aggregate, and pseudonyms are used in any form of reporting.

The interview findings will be subjected to thematic analysis. The audio recordings and the transcripts will be handled by the researcher myself under the guidance of my supervisors. Feeding the interview data in software such as NVivo will be conducted on my own. Thus, data confidentiality can be assured.

Furthermore, the summarised data will be used to perform the necessary data analysis to achieve the research objectives. The collected interview data will be presented in a summary form where the names and respondents' confidential information will not be revealed in any form. The research findings will be presented in my PhD thesis and potentially published in academic journals. All data collected will be destroyed after five years of data collection.

**If relevant, how will the investigators handle the potential risks for participants (or for investigators)**

This PhD research does not involve any observations or extraction of confidential personal information. Therefore, it is unlikely that any potential risks will be present in the interview.

**How to opt out (name a specific date for participants to opt out)**

You can withdraw from the research before 30 June 2023 or decline to answer any particular questions in the study.

**How to get more information**

Additional information may be required from the interviewees. If such a need arises, it would be highly appreciated if you could be contacted through email to ask for a convenient time to contact via phone calls or an online discussion. Analysis of these preliminary discussions will be used to develop more detailed questions for a second round and subsequent discussions. The thematic interview questions may be adjusted to ensure that the participants stay on track with the researcher's interview plan.

**When you cannot give them all the information at the beginning (for reasons of research integrity), then *i*) tell them so and *ii*) give them complete information at the end and *iii*) get their consent again (allow them to opt out)**

The research adopts a pragmatic sequential mixed-method approach with a qualitative and subsequent quantitative study. Therefore, you will be contacted for the interview conversation and, following a survey questionnaire briefed about the research before the data collection is conducted. The themes generated through interviews will be shared with you for confirmation. The finalised research outcomes will only be accessible through published journal articles or academic conference papers. Hence, the question of not giving all information at the beginning would be applicable.

### **Appendix 3 Consent Form for Participants: Qualitative Phase**



THE UNIVERSITY OF  
**WAIKATO**  
*Te Whare Wānanga o Waikato*

#### **Consent Form for Participants**

*CSR practices in luxury hotels of China: Perception, cultural and generational differences*

*Ethics Committee Approval ID Number: WMS 23/48*

I have read the **Information Sheet for Participants** for this study and have had the details of the study explained to me. My questions about the study have been answered to my satisfaction, and I understand that I may ask further questions at any time.

I also understand that I am free to withdraw from the study before 30 June 2024 or to decline to answer any particular questions in the study. I agree to provide information to the researchers under the conditions of confidentiality set out on the **Information Sheet**.

I agree for this interview to be audio recorded.

I agree to participate in this study under the conditions set out in the **Information Sheet** form.

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_

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**Appendix 4 Survey Questionnaire**

**This questionnaire is about your opinions with regard to CSR practices in luxury hotels in China. In answering this questionnaire, you are helping a doctoral research project undertaken by Zheng Liu at the University of Waikato Management School, Hamilton New Zealand. All responses are confidential, and you will not be identifiable in any way. It is your opinions that are important for the project. The WJX Questionnaire platform of China ([www.wjx.cn](http://www.wjx.cn)) is being utilised for data collection. This platform guarantees that participants' identities will remain invisible to the researcher and that all data will be securely stored. The survey is designed to be concise and will take only a few minutes of your time. Your participation is voluntary, and you are free to withdraw at any point without providing a reason. Your contribution is greatly appreciated and will help advance the understanding of CSR practices**

**within the luxury hotel industry in China. Please note that completion of the questionnaire is interpreted as consent to use the data.**

**Section A: Perceptions of CSR**

The following indicates some general perceptions and practices about CSR. Please indicate how strongly you understand with the statements below by using the following scale that best represents your opinion:  1  2  3  4  5  6  7  0

<p>Responsibility Fulfilment</p>	<p>EO1 (External Orientation)</p>	<p><b>How important is it for luxury hotels to view CSR as an obligation toward the community and society at large in the contemporary business world?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
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	EO2	<p><b>How important is it for luxury hotels to make a meaningful contribution to improving the environment of local communities in China?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
	EO3	<p><b>How important is it for luxury hotels to contribute positively to the well-being of surrounding communities in China?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>

	IO1 (Internal Orientation)	<p><b>How important is it for luxury hotels to prioritise the well-being and development of employees in China?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
	IO2	<p><b>How important is it for luxury hotels to use CSR practices to meet employees' expectations in China?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>

	IO3	<p><b>How important is it for luxury hotels to promote internal CSR efforts to achieve the organisational goals?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
	EU1 (Emotive Outcome)	<p><b>How important is it for CSR practice to provide employees with a sense of personal fulfilment in luxury hotels?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>

	EU2	<p><b>How important is it for CSR initiatives to provide employees with a sense of meaningfulness beyond their regular work duties?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
	EU3	<p><b>How important is it to help employees feel more connected to their organisation's culture and values in luxury hotels?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>

Leadership Commitment	LC1	<p><b>How important is it for senior management to demonstrate visible commitment to CSR practices in luxury hotels?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
	LC2	<p><b>How important is it for organisational leadership to actively participate in CSR practices and set an example for others in luxury hotels?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>

	LC3	<p><b>How important is it for senior management to clearly communicate CSR priorities in luxury hotels?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
Operational Synergy	OS1	<p><b>How important is it to effectively address the needs of both internal stakeholders, such as employees and external stakeholders, including guests?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>

	OS2	<p><b>How important is it for luxury hotels to create a safe and supportive working environment?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
	OS3	<p><b>How important is it for luxury hotels to incorporate sustainability practices into employee development programmes?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>

	OS4	<p><b>How important is it for sustainability initiatives to be part of luxury hotel's standard operating procedures?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
<p><b>Section B: Impact of culture</b></p>		
<p>The following examines the impact of culture on CSR practices. Please indicate how strongly you understand with the statements below by using the following scale that best represents your opinion: <input type="radio"/> 1 <input type="radio"/> 2 <input type="radio"/> 3 <input type="radio"/> 4 <input type="radio"/> 5 <input type="radio"/> 6 <input type="radio"/> 7 <input type="radio"/> 0</p>		
Culture Values Influence	CV1	<p><b>How important is it for luxury hotels to consider employees' cultural backgrounds when asking them to engage with CSR practices in China?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p>

		<input type="radio"/> 7 = Extremely Important  <input type="radio"/> 0 = Do Not Know / No Opinion
	CV2	<p><b>How important is it for luxury hotels to consider Chinese culture when prioritising community welfare within their CSR practices?</b></p> <input type="radio"/> 1 = Not Important at All  <input type="radio"/> 2 = Slightly Important  <input type="radio"/> 3 = Somewhat Important  <input type="radio"/> 4 = Neutral  <input type="radio"/> 5 = Important  <input type="radio"/> 6 = Very Important  <input type="radio"/> 7 = Extremely Important  <input type="radio"/> 0 = Do Not Know / No Opinion
	CV3	<p><b>How important is it for organisations to align their CSR practices with local cultural values?</b></p> <input type="radio"/> 1 = Not Important at All  <input type="radio"/> 2 = Slightly Important  <input type="radio"/> 3 = Somewhat Important  <input type="radio"/> 4 = Neutral  <input type="radio"/> 5 = Important

		<input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
Cultural Compatibility	CC1	<b>How important do you think classical Chinese beliefs are in shaping contemporary CSR practices?</b> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	CC2	<b>How important is loyalty as a cultural value in influencing employee collaboration with luxury hotels' operating procedures?</b> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important

		<input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	CC3	<p><b>How important do you think Chinese culture is in shaping luxury hotels' organisational priorities for community welfare?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
Industry-Specific Cultural Adaptations	IA1	<p><b>How important is it for luxury hotels to demonstrate cultural adaptability and social responsibility to stakeholders in addressing challenges during extraordinary circumstances (e.g., COVID-19 crises or natural disasters)?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important

		<input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	IA2	<p><b>How important is it for luxury hotels to incorporate local cultural elements to enhance their relevance and effectiveness in China?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	IA3	<p><b>How important is it for luxury hotels to integrate cultural norms with CSR practices to create meaningful and sustainable community impacts in the contemporary business world?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral

		<input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
<b>Section C: Generational Differences</b>		
<p>The following assesses generational differences linked to CSR practices. Please indicate how strongly you understand with the statements below by using the following scale that best represents your opinion: <i>0 1 0 2 0 3 0 4 0 5 0 6 0 7 0 0</i>.</p>		
Generational Priorities	GP1	<p><b>How important is it for CSR practices to focus on ensuring the long-term financial stability and regulatory compliance of luxury hotels in China?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion

	GP2	<p><b>How important is it for CSR practices to emphasise environmental sustainability in luxury hotels?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
	GP3	<p><b>How important is it for CSR practices to prioritise immediate actions that address social betterment in the contemporary business world?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>

Communication Preferences	CP1	<p><b>How important is it for luxury hotels to provide environmental, social, and governance (ESG) reports that clearly outline measurable outcomes?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
	CP2	<p><b>How important is it for luxury hotels to use social media and blogs to promote their CSR practices in China?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>

	CP3	<p><b>How important is it for luxury hotels to use hands-on CSR practices, such as volunteering, to effectively communicate CSR values?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
Motivational Drivers	MD1	<p><b>How important is it for luxury hotels to engage in CSR activities to meet regulatory requirements in China?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>

	MD2	<p><b>How important is it for CSR practices to align with employees' personal values and ethical beliefs to motivate their participation in the contemporary business world?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
	MD3	<p><b>How important is it for CSR initiatives to enable employees to contribute to meaningful societal change and activism in luxury hotels?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>

**Section D: Determinants and Challenges**

The following examine determinants and associated challenges to practice CSR. Please indicate how strongly you understand with the statements below by circling the number that best represents your opinion:  1  2  3  4  5  6  7  
 0

CSR Determinants	CD1	<p><b>How important is it for luxury hotels to ensure that their CSR practices actively promote social welfare?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
	CD2	<p><b>How important is it for luxury hotels to prioritise community engagement as part of their CSR strategy in the contemporary business world?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p>

		<input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	CD3	<p><b>How important is it for luxury hotels to encourage employees to participate in community activities in China?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	CD4	<p><b>How important is it for luxury hotels to consider environmental awareness as a key policy driver?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important

		<input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	CD5	<p><b>How important is it for luxury hotels to embed environmental sustainability into their core decision-making processes in the contemporary business world?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	CD6	<p><b>How important is it for luxury hotels to regularly evaluate their environmental practices to meet sustainability goals in the contemporary business world?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important

		<input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	CD7	<p><b>How important is leadership commitment for the successful implementation of CSR practices in luxury hotels?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	CD8	<p><b>How important is leadership in luxury hotels to prioritise CSR initiatives as a core element of their organisational vision and culture?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral

		<input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	CD9	<p><b>How important is it for luxury hotels to align strategic goals with CSR practices to enhance their effectiveness in daily operations?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	CD10	<p><b>How important is it for luxury hotels to prioritise ethical sourcing standards in their supply chains?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important

		<input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	CD11	<p><b>How important is it for luxury hotels to ensure that suppliers provide fair wages and benefits in the contemporary business world?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	CD12	<p><b>How important is it for luxury hotels to uphold transparency in supply chain practices, including regular audits and reporting on ethical standards in China?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral

		<input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	CD13	<p><b>How important is it for luxury hotels to educate their employees about ethical supply chain practices?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
Associated Challenges	AC1	<p><b>How important is it for luxury hotels to adopt innovative approaches to overcome challenges when implementing CSR practices?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important

		<input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	AC2	<p><b>How important is it for luxury hotels to effectively engage with local communities to ensure that CSR initiatives are culturally respectful?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	AC3	<p><b>How important is it for luxury hotels to allocate additional resources and planning to ensure cultural sensitivity in China?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral

		<input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	AC4	<p><b>How important is it for luxury hotels to balance short-term business pressures with long-term CSR commitments?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	AC5	<p><b>How important is it for luxury hotels to maintain consistent CSR policies to enhance effectiveness in CSR practices?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important

		<p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
	AC6	<p><b>How important is it for luxury hotels to address employee theft as a challenge to good business practices?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p> <p><input type="radio"/> 6 = Very Important</p> <p><input type="radio"/> 7 = Extremely Important</p> <p><input type="radio"/> 0 = Do Not Know / No Opinion</p>
	AC7	<p><b>How important is it for luxury hotels to use CSR participation to foster a sense of meaningfulness in overcoming challenges?</b></p> <p><input type="radio"/> 1 = Not Important at All</p> <p><input type="radio"/> 2 = Slightly Important</p> <p><input type="radio"/> 3 = Somewhat Important</p> <p><input type="radio"/> 4 = Neutral</p> <p><input type="radio"/> 5 = Important</p>

		<input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
	AC8	<p><b>How important is it for luxury hotels to specifically address competing priorities to sustain effective CSR engagement?</b></p> <input type="radio"/> 1 = Not Important at All <input type="radio"/> 2 = Slightly Important <input type="radio"/> 3 = Somewhat Important <input type="radio"/> 4 = Neutral <input type="radio"/> 5 = Important <input type="radio"/> 6 = Very Important <input type="radio"/> 7 = Extremely Important <input type="radio"/> 0 = Do Not Know / No Opinion
<b>Open-Ended Question</b>		
Further Comments	FC	<p><b>Do you have any additional comments about your experience with CSR practices or thoughts about any of the items mentioned above? Please share any challenges, successes, or suggestions related to CSR practices within your organisation.</b></p>
<b>Sample characteristics</b>		

Demography	Demo graph y_Ge nerati onal Cohor t	<b>What are your generational cohorts?</b> <input type="radio"/> Born between 1995-2009 <input type="radio"/> Born between 1980-1994 <input type="radio"/> Born between 1962-1979
	Demo graph y_Ten ure	<b>How many years have you been woking in luxury hotels (4 to 5 stars)?</b> <input type="radio"/> Less than 1 year <input type="radio"/> 1-3 years <input type="radio"/> 4-6 years <input type="radio"/> 7 years or more
	Demo graph y_Job Level	<b>What is your current role in the luxury hotel?</b> <input type="radio"/> Senior management (Directors and senior managers) <input type="radio"/> Middle management (Managers and supervisors) <input type="radio"/> Line staff (All other employees) <input type="radio"/> Other (please specify) <hr/> —
	Demo graph y_Ge nder	<b>Gender</b> <input type="radio"/> Female <input type="radio"/> Male
	Demo graph y_Edu cation	<b>Education level</b> <input type="radio"/> Primary School / Secondary School <input type="radio"/> Polytechnics <input type="radio"/> Bachelor <input type="radio"/> Masters / Higher degrees

本问卷旨在了解您对中国豪华酒店企业社会责任（CSR）实践的看法。您的回答将由新西兰怀卡托大学管理学院刘征博士研究生所进行的研究项目提供帮助。所有回答将严格保密，您的身份信息不会以任何形式被识别。本研究重视您的个人意见。

本问卷使用中国问卷星平台（www.wjx.cn）进行数据收集，该平台确保参与者的身份对研究人员不可见，并承诺所有数据将被安全存储。本问卷设计简洁，仅需几分钟时间完成。参与完全是自愿的，您可以随时退出，无需提供理由。

您的参与对增进对中国奢华酒店行业企业社会责任实践的理解具有重要意义，深表感谢。请注意，完成问卷即表示您同意研究人员使用相关数据。

#### A 部分：对企业社会责任（CSR）的看法

以下陈述列出了一些关于企业社会责任（CSR）的一般看法和实践。请根据以下量表选择最能代表您意见的选项，表明您对以下陈述的理解程度：

1  2  3  4  5  6  7  0

<p>Responsibility Fulfilment</p>	<p>EO1 (External Orientation)</p>	<p>豪华酒店在当代商业环境中将企业社会责任 (CSR) 视为对社区和社会的义务有多重要?</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	<p>EO2</p>	<p>豪华酒店为改善中国当地社区的环境做出有意义的贡献有多重要?</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>

	EO3	<p>豪华酒店为周边社区的福祉作出积极贡献有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	IO1 (Internal Orientation)	<p>豪华酒店将员工的福祉和发展作为优先事项在中国有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>

	IO2	<p>豪华酒店通过企业社会责任（CSR）实践来满足员工的期望在中国有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	IO3	<p>豪华酒店内部赋能企业社会责任（CSR）的努力对实现组织目标有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>

	<p>EU1 (Emotive Outcome)</p>	<p>企业社会责任（CSR）实践为豪华酒店员工带来的个人成就感有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	<p>EU2</p>	<p>企业社会责任（CSR）倡议为员工提供超越日常工作职责的意义感有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>

	EU3	<p>帮助员工更好地融入豪华酒店的组织文化和价值观有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
Leadership Commitment	LC1	<p>豪华酒店的高级管理层对企业社会责任（CSR）实践展现出看得见的投入有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>

	LC2	<p>豪华酒店的组织领导积极参与企业社会责任 (CSR) 实践并为他人树立榜样有多重要?</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	LC3	<p>豪华酒店的高级管理层清晰传达企业社会责任 (CSR) 优先事项有多重要?</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>

Operational Synergy	OS1	<p>有效满足内部利益相关者（如员工）和外部利益相关者（如客人）的需求有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	OS2	<p>豪华酒店创建一个安全且相互支持的工作环境有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>

	OS3	<p>豪华酒店把遵循可持续发展的做法融入员工发展计划有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	OS4	<p>将可持续发展举措纳入豪华酒店的标准化运作流程有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>

**B 部分：文化的影响**

以下内容探讨文化对企业社会责任（CSR）实践的影响。请根据以下量表选择最能代表您意见的选项，表明您对以下陈述的理解程度：

1  2  3  4  5  6  7  0

Culture Values  
Influence

CV1

豪华酒店在要求员工参与企业社会责任（CSR）实践时，考虑其自身中国文化背景有多重要？

1 = 完全不重要

2 = 略微重要

3 = 有些重要

4 = 中立

5 = 重要

6 = 非常重要

7 = 极其重要

0 = 不知道 / 无意见

	CV2	<p>当豪华酒店在企业社会责任（CSR）实践中优先赋能社区福利时，顾忌中国文化有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	CV3	<p>企业将其企业社会责任（CSR）实践与当地文化价值观相结合有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>

Cultural Compatibility	CC1	<p>您认为传统中国观念在塑造当代企业社会责任 (CSR) 实践中有多重要?</p> <p><input type="radio"/> 1 = 完全不重要</p> <p><input type="radio"/> 2 = 略微重要</p> <p><input type="radio"/> 3 = 有些重要</p> <p><input type="radio"/> 4 = 中立</p> <p><input type="radio"/> 5 = 重要</p> <p><input type="radio"/> 6 = 非常重要</p> <p><input type="radio"/> 7 = 极其重要</p> <p><input type="radio"/> 0 = 不知道 / 无意见</p>
	CC2	<p>忠诚作为一种文化价值观在影响员工与豪华酒店运营流程的协同中有多重要?</p> <p><input type="radio"/> 1 = 完全不重要</p> <p><input type="radio"/> 2 = 略微重要</p> <p><input type="radio"/> 3 = 有些重要</p> <p><input type="radio"/> 4 = 中立</p> <p><input type="radio"/> 5 = 重要</p> <p><input type="radio"/> 6 = 非常重要</p> <p><input type="radio"/> 7 = 极其重要</p> <p><input type="radio"/> 0 = 不知道 / 无意见</p>

	CC3	<p>您认为中国文化在塑造豪华酒店组织优先事项中对社区福利的投入有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
Industry-Specific Cultural Adaptations	IA1	<p>豪华酒店在应对特殊情况（如 COVID-19 危机或自然灾害）时，向利益相关者展示文化适应能力和社会责任有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p>

		<p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	IA2	<p>豪华酒店将本地文化元素融入运营以提升其在中国的关联度和效能有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>

	IA3	<p>豪华酒店在当代商业环境中将文化规范与企业社会责任（CSR）实践相结合来创造有意义且可持续的社区影响有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
<p><b>C 部分：代际差异</b></p>		
<p>以下内容评估与企业社会责任（CSR）实践相关的代际差异。请根据以下量表选择最能代表您意见的选项，表明您对以下陈述的理解程度：</p> <p>○ 1 ○ 2 ○ 3 ○ 4 ○ 5 ○ 6 ○ 7 ○ 0</p>		

Generational Priorities	GP1	<p>企业社会责任（CSR）实践聚焦于确保豪华酒店在中国的长期财务稳定性和合规性有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	GP2	<p>企业社会责任（CSR）实践在豪华酒店中强调环境可持续性有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p>

		<p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	GP3	<p>在当代商业世界中，企业社会责任实践优先采取改善社会问题的及时措施有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
Communication Preferences	CP1	<p>豪华酒店提供清晰地可概述衡量成果的环境、社会和治理（ESG）报告并有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p>

		<p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	CP2	<p>豪华酒店在中国通过社交媒体和网红主播宣传其企业社会责任 (CSR) 实践有多重要?</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	CP3	<p>豪华酒店通过实践型企业社会责任 (CSR) 活动 (如志愿服务) 来有效传达 CSR 价值有多重要?</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p>

		<input type="radio"/> 3 = 有些重要 <input type="radio"/> 4 = 中立 <input type="radio"/> 5 = 重要 <input type="radio"/> 6 = 非常重要 <input type="radio"/> 7 = 极其重要 <input type="radio"/> 0 = 不知道 / 无意见
Motivational Drivers	MD1	<p>豪华酒店参与企业社会责任 (CSR) 活动以满足中国的监管要求有多重要?</p> <input type="radio"/> 1 = 完全不重要 <input type="radio"/> 2 = 略微重要 <input type="radio"/> 3 = 有些重要 <input type="radio"/> 4 = 中立 <input type="radio"/> 5 = 重要 <input type="radio"/> 6 = 非常重要 <input type="radio"/> 7 = 极其重要 <input type="radio"/> 0 = 不知道 / 无意见

	MD2	<p>在当代商业环境, 企业社会责任 (CSR) 实践与员工的个人价值观和道德信念相一致以激励他们参与 (CSR) 有多重要?</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	MD3	<p>豪华酒店的企业社会责任 (CSR) 倡议让员工能够为有意义的社会改革和社会行动做出贡献有多重要?</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p>

		<input type="radio"/> 7 = 极其重要 <input type="radio"/> 0 = 不知道 / 无意见
<b>D 部分：决定因素与挑战</b>		
<p>以下内容探讨企业社会责任（CSR）实践的决定因素及相关挑战。请圈出最能代表您意见的数字，表明您对以下陈述的理解程度：</p> <p><input type="radio"/> 1 <input type="radio"/> 2 <input type="radio"/> 3 <input type="radio"/> 4 <input type="radio"/> 5 <input type="radio"/> 6 <input type="radio"/> 7 <input type="radio"/> 0</p>		
CSR Determinants	CD1	<p><b>豪华酒店确保其企业社会责任（CSR）实践积极促进社会福利有多重要？</b></p> <p><input type="radio"/> 1 = 完全不重要</p> <p><input type="radio"/> 2 = 略微重要</p> <p><input type="radio"/> 3 = 有些重要</p> <p><input type="radio"/> 4 = 中立</p> <p><input type="radio"/> 5 = 重要</p> <p><input type="radio"/> 6 = 非常重要</p> <p><input type="radio"/> 7 = 极其重要</p> <p><input type="radio"/> 0 = 不知道 / 无意见</p>

	CD2	<p>豪华酒店在当代商业环境中优先考虑社区参与作为其企业社会责任（CSR）战略的一部分有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	CD3	<p>豪华酒店鼓励员工参与社区活动有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>

	CD4	<p>豪华酒店将环境意识作为关键政策驱动力有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	CD5	<p>豪华酒店在当代商业环境中将环境可持续性融入其核心决策过程有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>

	CD6	<p>豪华酒店定期评估其环保措施以满足当代商业环境中的可持续发展目标有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	CD7	<p>领导层的承诺对豪华酒店成功实施企业社会责任实践有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>

	CD8	<p>豪华酒店的领导层将企业社会责任（CSR）倡议作为其组织愿景和文化的核心要素优先考虑有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	CD9	<p>豪华酒店将战略目标与企业社会责任（CSR）实践相结合以提高日常运营效率有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p>

		<p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	CD10	<p>豪华酒店在其供应链中优先考虑道德采购标准有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	CD11	<p>豪华酒店在当代商业环境中确保供应商提供公平的工资和福利有多重要？</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p>

		<p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	CD12	<p>豪华酒店在中国的供应链实践中保持透明度 (包括定期审计和道德标准报告) 有多重要?</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	CD13	<p>豪华酒店向员工普及关于道德供应链实践的知识有多重要?</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p>

		<input type="radio"/> 4 = 中立 <input type="radio"/> 5 = 重要 <input type="radio"/> 6 = 非常重要 <input type="radio"/> 7 = 极其重要 <input type="radio"/> 0 = 不知道 / 无意见
Associated Challenges	AC1	<p>豪华酒店在实施企业社会责任（CSR）实践时采用创新方法克服挑战有多重要？</p> <input type="radio"/> 1 = 完全不重要 <input type="radio"/> 2 = 略微重要 <input type="radio"/> 3 = 有些重要 <input type="radio"/> 4 = 中立 <input type="radio"/> 5 = 重要 <input type="radio"/> 6 = 非常重要 <input type="radio"/> 7 = 极其重要 <input type="radio"/> 0 = 不知道 / 无意见
	AC2	<p>豪华酒店与当地社区密切接触以确保企业社会责任（CSR）倡议尊重当地文化有多重要？</p> <input type="radio"/> 1 = 完全不重要 <input type="radio"/> 2 = 略微重要 <input type="radio"/> 3 = 有些重要

		<input type="radio"/> 4 = 中立 <input type="radio"/> 5 = 重要 <input type="radio"/> 6 = 非常重要 <input type="radio"/> 7 = 极其重要 <input type="radio"/> 0 = 不知道 / 无意见
	AC3	<p>豪华酒店在中国分配额外的资源规划以确保文化敏感性有多重要?</p> <input type="radio"/> 1 = 完全不重要 <input type="radio"/> 2 = 略微重要 <input type="radio"/> 3 = 有些重要 <input type="radio"/> 4 = 中立 <input type="radio"/> 5 = 重要 <input type="radio"/> 6 = 非常重要 <input type="radio"/> 7 = 极其重要 <input type="radio"/> 0 = 不知道 / 无意见
	AC4	<p>豪华酒店平衡短期业务压力和长期企业社会责任 (CSR) 承诺有多重要?</p> <input type="radio"/> 1 = 完全不重要 <input type="radio"/> 2 = 略微重要 <input type="radio"/> 3 = 有些重要

		<p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	AC5	<p>豪华酒店保持一贯的企业社会责任 (CSR) 政策以提升 CSR 实践的效能有多重要?</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p> <p>○ 4 = 中立</p> <p>○ 5 = 重要</p> <p>○ 6 = 非常重要</p> <p>○ 7 = 极其重要</p> <p>○ 0 = 不知道 / 无意见</p>
	AC6	<p>豪华酒店将应对员工盗窃视为一项挑战对良好商业实践有多重要?</p> <p>○ 1 = 完全不重要</p> <p>○ 2 = 略微重要</p> <p>○ 3 = 有些重要</p>

		<input type="radio"/> 4 = 中立 <input type="radio"/> 5 = 重要 <input type="radio"/> 6 = 非常重要 <input type="radio"/> 7 = 极其重要 <input type="radio"/> 0 = 不知道 / 无意见
	AC7	<p>豪华酒店通过参与企业社会责任（CSR）活动培养员工在克服挑战中的意义感有多重要？</p> <input type="radio"/> 1 = 完全不重要 <input type="radio"/> 2 = 略微重要 <input type="radio"/> 3 = 有些重要 <input type="radio"/> 4 = 中立 <input type="radio"/> 5 = 重要 <input type="radio"/> 6 = 非常重要 <input type="radio"/> 7 = 极其重要 <input type="radio"/> 0 = 不知道 / 无意见
	AC8	<p>豪华酒店专门应对竞争性优先事项以维护有效的企业社会责任（CSR）承诺有多重要？</p> <input type="radio"/> 1 = 完全不重要 <input type="radio"/> 2 = 略微重要 <input type="radio"/> 3 = 有些重要

		<input type="radio"/> 4 = 中立 <input type="radio"/> 5 = 重要 <input type="radio"/> 6 = 非常重要 <input type="radio"/> 7 = 极其重要 <input type="radio"/> 0 = 不知道 / 无意见
开放式问题		
Further Comments	FC	<p>您对企业社会责任（CSR）实践的体验或上述提到的任何项目有其他评论吗？请分享您所在酒店中与 CSR 实践相关的任何挑战、成功经验或建议。</p>
人口统计学样本特征		
Demography	Demography_Generational Cohort	<p>您的代际群体是？</p> <input type="radio"/> 出生于 1995-2009 年 <input type="radio"/> 出生于 1980-1994 年 <input type="radio"/> 出生于 1962-1979 年
	Demography_Tenure	<p>您在豪华酒店（4 至 5 星级）工作的年限是？</p> <input type="radio"/> 少于 1 年 <input type="radio"/> 1-3 年 <input type="radio"/> 4-6 年 <input type="radio"/> 7 年或以上

	Demography_Job Level	<p>您在豪华酒店的当前职位是？</p> <p><input type="radio"/> 高级管理层（总监或高级经理）</p> <p><input type="radio"/> 中层管理层（经理或主管）</p> <p><input type="radio"/> 一线员工（其他所有员工）</p> <p><input type="radio"/> 其他（请注明）</p> <p>_____</p>
	Demography_Gender	<p>性别</p> <p><input type="radio"/> 女</p> <p><input type="radio"/> 男</p>
	Demography_Education	<p>教育程度</p> <p><input type="radio"/> 小学 / 中学 (中专)</p> <p><input type="radio"/> 专科院校 (高职)</p> <p><input type="radio"/> 本科</p> <p><input type="radio"/> 硕士 / 更高学位</p>

## Appendix 5 Participants' Invitation Details: Quantitative Phase



### Information sheet for interview participants of the research

Ethics Committee Approval ID Number: WMS 24/219

### The purpose of the research

Corporate social responsibility (CSR) is a component of modern management practices of luxury hotels. This study investigates CSR within the context of Chinese luxury hotels. Specifically, it explores perceptions of hotels' senior management and line staff to assess if there are differences in their opinion. The study also examines the impacts of cultural and generational differences on CSR practices.

### **Parties associated with the research**

This research is conducted to fulfil my PhD thesis titled CSR Practices in Luxury Hotels in China: Perception, cultural and generational Differences. Thus, the main individuals associated with this are the PhD candidate myself (George Z. Liu) and my supervisors, Chris Ryan and Emeritus Professor Asad Mohsin at the University of Waikato, New Zealand.

### **Contacts of the key persons**

Researcher name and contact information

Name: George Z. Liu  
Email: [zl195@students.waikato.ac.nz](mailto:zl195@students.waikato.ac.nz)  
Phone: +64273634508

Research supervisors' names and contact information

Name: Chris Ryan  
Email: [caryan@waikato.ac.nz](mailto:caryan@waikato.ac.nz)

Name: Prof. Asad Mohsin  
Email: [amohsin@waikato.ac.nz](mailto:amohsin@waikato.ac.nz)

**What's involved for the participants - what they'll be asked to do if they participate, how much time it will take**

If you agree to participate in this research, you will be asked to complete an online survey hosted on the WJX Questionnaires Platform ([www.wjx.cn](http://www.wjx.cn)). The survey will consist of a series of questions designed to assess your perceptions of CSR practices within luxury hotels in China. These questions are based on themes identified during the earlier qualitative phase of the research.

The survey will take approximately **15 to 20 minutes** to complete. Participation is entirely voluntary, and you may skip any questions you do not wish to answer or withdraw from the survey at any point without providing a reason. Your responses will remain anonymous, and the data will be reported in aggregate form to ensure confidentiality.

**What will happen to material collected from them: who will see it, how it may be used, whether they will be identified or identifiable, safeguards you will implement to protect confidentiality, the form in which results will be accessible (e.g., reports, articles, raw data, aggregated data)**

All materials collected during this research will comply with the ethical standards of the University of Waikato.. Participants are **not** required to provide names, addresses, or any other personal identifying information. Data will be reported in aggregate form. Pseudonyms will be used if reporting any individual comment.

The collected quantitative data will be used to complete the doctoral thesis and for academic purposes such as conference papers and academic papers. A summary of findings will be made to individuals on request to the principal researcher (George Liu).

To protect confidentiality, the raw data will be securely stored on password-protected devices accessible only to the researcher and his supervisors. No third parties will

have access to the raw data. Furthermore, all data will be destroyed five years after the completion of data collection, in compliance with institutional data retention policies.

**If relevant, how will the investigators handle the potential risks for participants (or for investigators)**

No risks are envisaged for informants, as names and addresses are not required.

**How to opt out (name a specific date for participants to opt out)**

Participation in this research is entirely voluntary, and participants may choose to opt out at any stage without providing a reason. If you decide to withdraw after starting the survey, simply close your browser, and no data will be recorded.

Please note that completion of the survey will be interpreted as consent to use the data.

**How to get more information**

If you have any questions about this study or require additional information, you can contact the researcher, George Z. Liu, via email at [z1195@students.waikato.ac.nz](mailto:z1195@students.waikato.ac.nz).

Your commitment and feedback are highly valued, and I am committed to ensuring that you have all the information necessary to make an informed decision about participating in this study.

A summary of results will be made available to the researcher by participants upon request through email.

**When you cannot give them all the information at the beginning (for reasons of research integrity), then *i*) tell them so and *ii*) give them complete information at the end and *iii*) get their consent again (allow them to opt out)**

All requisite information about the project is provided above.

## **Appendix 6 Consent Form for Participants: Quantitative Phase**



### **Consent Form for Participants**

Please note that the opening rubric of the on-line questionnaire explains the nature of the study, the rights of participants to withdraw and that completion of the questionnaire is taken to mean that consent is provided to use the data. Please note that no names or addresses are collected and therefore it is not possible for the researcher to link any given response to any one informant.

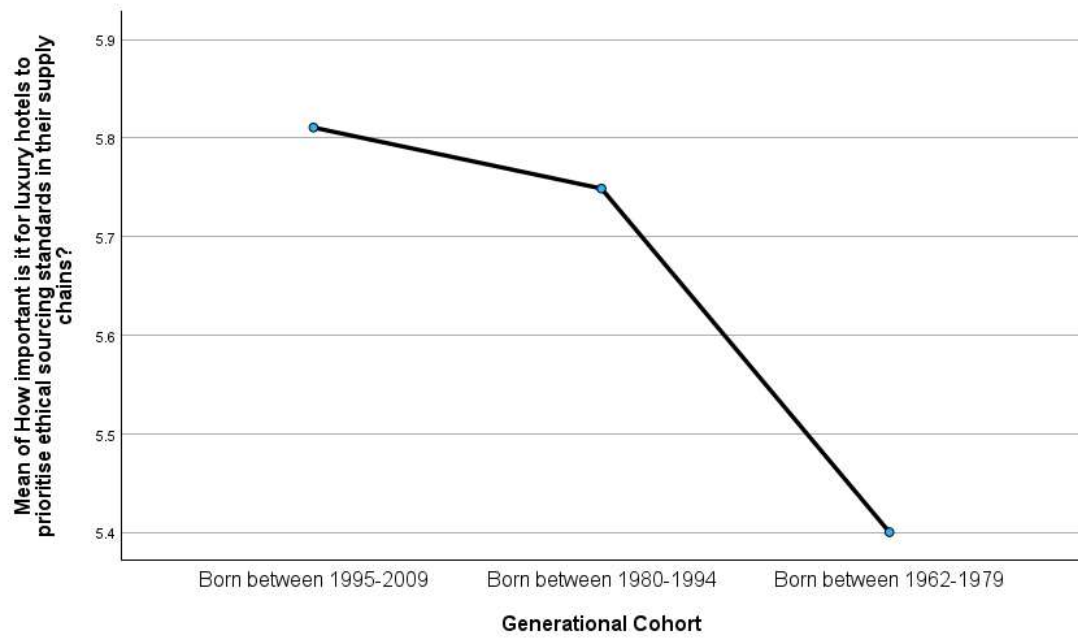
## **Appendix 7 ANOVA in Different Generational Cohorts**

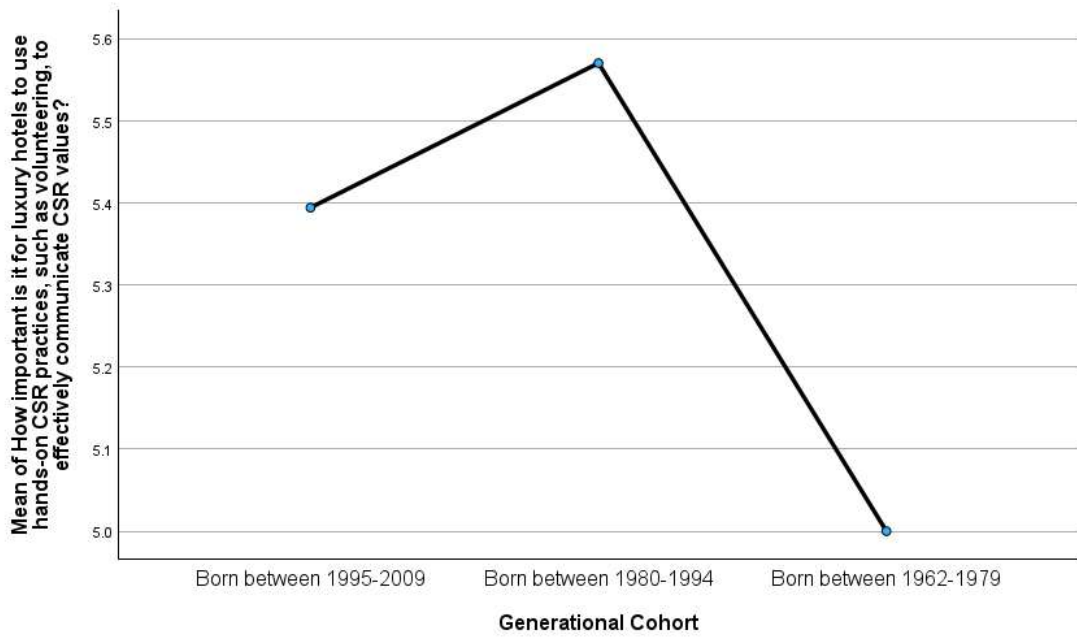
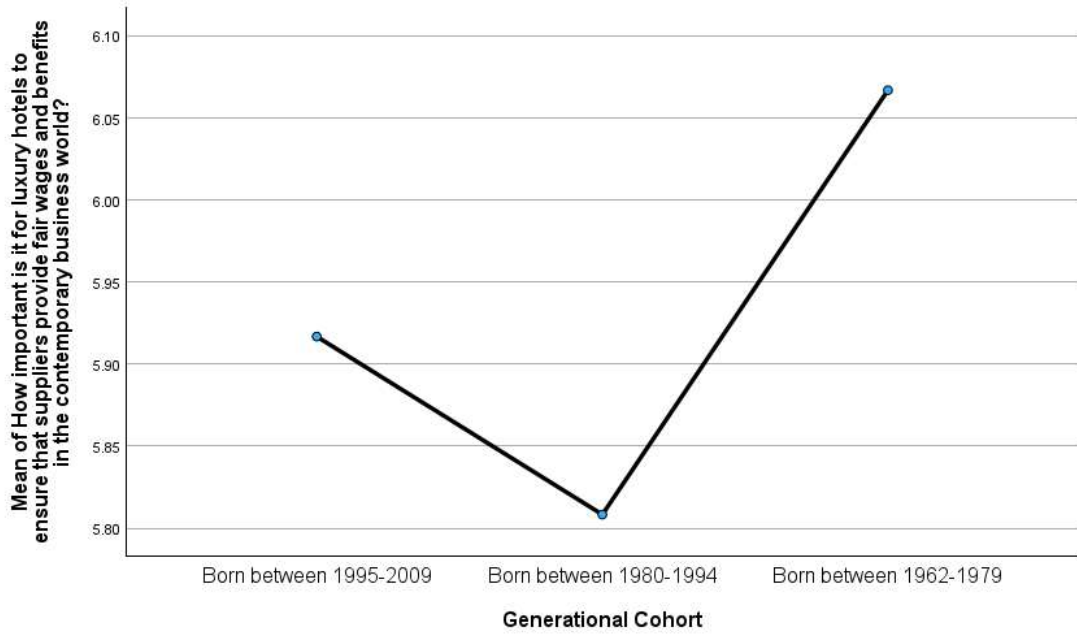
**ANOVA**

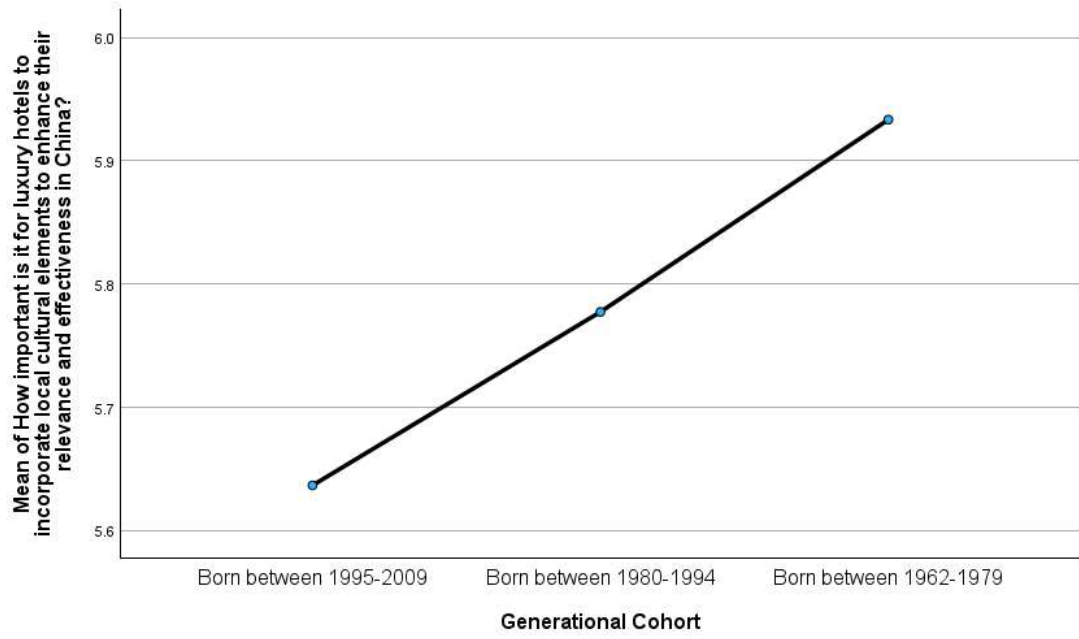
		Sum of Squares	df	Mean Square	F	Sig.
How important is it for luxury hotels to view CSR as an obligation toward the community and society at large in the contemporary business world?	Between Groups	4.058	2	2.029	2.501	.083
	Within Groups	429.961	530	.811		
	Total	434.019	532			
How important is it for luxury hotels to make a meaningful contribution to improving the environment of local communities in China?	Between Groups	8.653	2	4.327	4.345	.013
	Within Groups	527.827	530	.996		
	Total	536.480	532			
How important is it for luxury hotels to contribute positively to the well-being of surrounding communities in China?	Between Groups	7.230	2	3.615	3.213	.041
	Within Groups	596.305	530	1.125		
	Total	603.535	532			
How important is it for luxury hotels to prioritise the well-being and development of employees in China?	Between Groups	2.671	2	1.335	1.190	.305
	Within Groups	594.871	530	1.122		
	Total	597.542	532			
How important is it for luxury hotels to use CSR practices to meet employees' expectations in China?	Between Groups	10.447	2	5.223	5.068	.007
	Within Groups	546.307	530	1.031		
	Total	556.754	532			
How important is it for luxury hotels to promote internal CSR efforts to achieve the organisational goals?	Between Groups	6.483	2	3.241	3.350	.036
	Within Groups	512.842	530	.968		
	Total	519.325	532			
How important is it for CSR practice to provide employees with a sense of personal fulfilment in luxury hotels?	Between Groups	1.716	2	.858	.629	.534
	Within Groups	723.083	530	1.364		
	Total	724.799	532			
How important is it for CSR initiatives to provide employees with a sense of meaningfulness beyond their regular work duties?	Between Groups	.657	2	.329	.214	.807
	Within Groups	811.951	530	1.532		
	Total	812.608	532			
How important is it to help employees feel more connected to their organisation' s culture and values in luxury hotels?	Between Groups	4.724	2	2.362	2.249	.107
	Within Groups	556.624	530	1.050		
	Total	561.347	532			
How important is it for senior management to demonstrate visible commitment to CSR practices in luxury hotels?	Between Groups	2.124	2	1.062	.931	.395
	Within Groups	604.679	530	1.141		
	Total	606.803	532			
How important is it for organisational leadership	Between Groups	2.442	2	1.221	1.148	.318

Note: P - sig.

### Appendix 8 Means Plots in Generational Differences





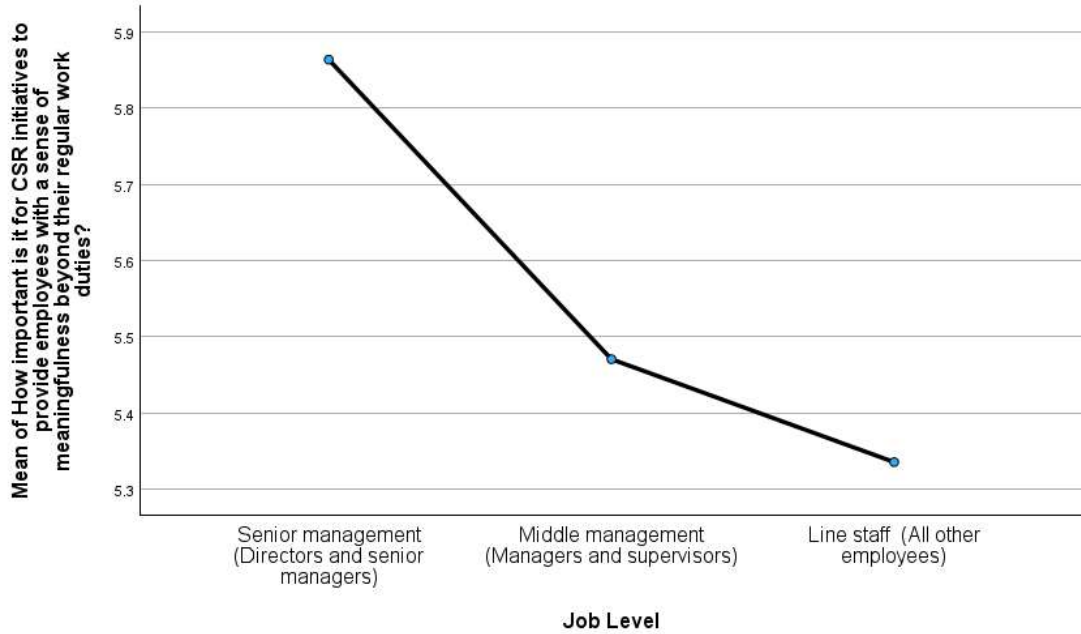
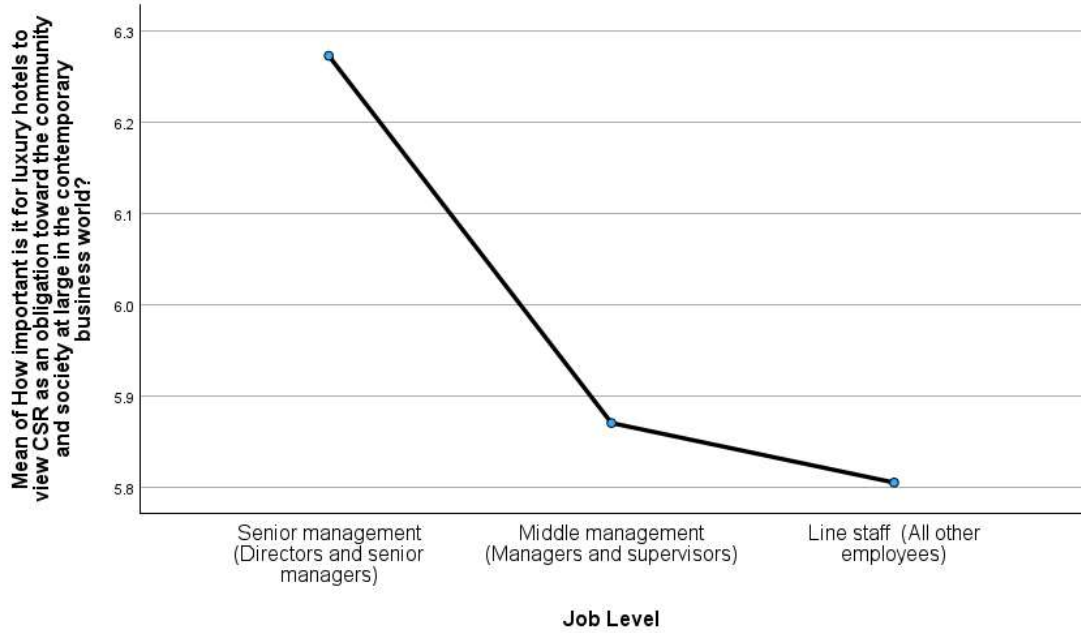


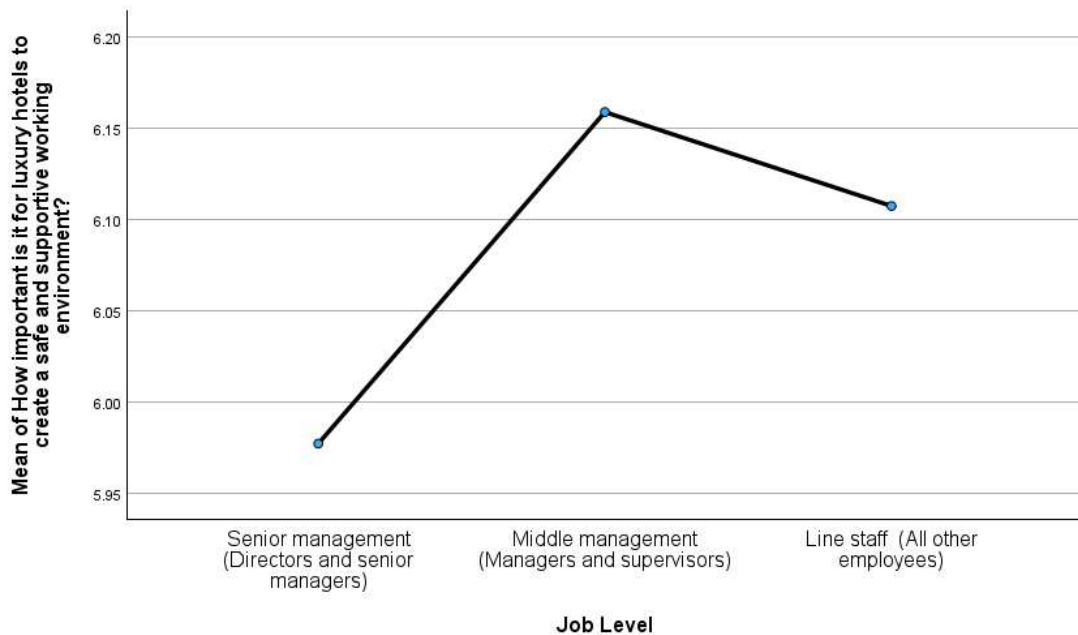
## Appendix 9 ANOVA in Job-Positional Differences

		ANOVA				
		Sum of Squares	df	Mean Square	F	Sig.
How important is it for luxury hotels to view CSR as an obligation toward the community and society at large in the contemporary business world?	Between Groups	7.630	2	3.815	4.742	.009
	Within Groups	426.389	530	.805		
	Total	434.019	532			
How important is it for luxury hotels to make a meaningful contribution to improving the environment of local communities in China?	Between Groups	8.413	2	4.206	4.222	.015
	Within Groups	528.068	530	.996		
	Total	536.480	532			
How important is it for luxury hotels to contribute positively to the well-being of surrounding communities in China?	Between Groups	12.501	2	6.250	5.605	.004
	Within Groups	591.034	530	1.115		
	Total	603.535	532			
How important is it for luxury hotels to prioritise the well-being and development of employees in China?	Between Groups	7.959	2	3.979	3.577	.029
	Within Groups	589.583	530	1.112		
	Total	597.542	532			
How important is it for luxury hotels to use CSR practices to meet employees' expectations in China?	Between Groups	9.003	2	4.501	4.355	.013
	Within Groups	547.752	530	1.033		
	Total	556.754	532			
How important is it for luxury hotels to promote internal CSR efforts to achieve the organisational goals?	Between Groups	16.221	2	8.111	8.544	<.001
	Within Groups	503.103	530	.949		
	Total	519.325	532			
How important is it for CSR practice to provide employees with a sense of personal fulfilment in luxury hotels?	Between Groups	7.121	2	3.560	2.629	.073
	Within Groups	717.678	530	1.354		
	Total	724.799	532			
How important is it for CSR initiatives to provide employees with a sense of meaningfulness beyond their regular work duties?	Between Groups	9.499	2	4.749	3.134	.044
	Within Groups	803.109	530	1.515		
	Total	812.608	532			
How important is it to help employees feel more connected to their organisation's culture and values in luxury hotels?	Between Groups	3.924	2	1.962	1.866	.156
	Within Groups	557.423	530	1.052		
	Total	561.347	532			
How important is it for senior management to demonstrate visible commitment to CSR practices in luxury hotels?	Between Groups	1.665	2	.833	.729	.483
	Within Groups	605.138	530	1.142		
	Total	606.803	532			
How important is it for organisational leadership to actively participate in CSR practices and set an example for others in luxury hotels?	Between Groups	5.353	2	2.676	2.528	.081
	Within Groups	561.116	530	1.059		
	Total	566.469	532			
How important is it for senior management to clearly communicate CSR priorities in luxury hotels?	Between Groups	6.169	2	3.084	2.985	.051
	Within Groups	547.659	530	1.033		
	Total	553.827	532			
How important is it to effectively address the needs of both internal stakeholders, such as employees and external stakeholders, including guests?	Between Groups	1.444	2	.722	.708	.493
	Within Groups	540.923	530	1.021		
	Total	542.368	532			
How important is it for luxury hotels to create a safe and supportive working environment?	Between Groups	1.385	2	.692	.902	.406
	Within Groups	406.683	530	.767		
	Total	408.068	532			
How important is it for luxury hotels to incorporate sustainability practices into employee development programmes?	Between Groups	10.119	2	5.060	5.310	.005
	Within Groups	504.976	530	.953		
	Total	515.096	532			
How important is it for sustainability initiatives to be part of luxury hotel's standard operating procedures?	Between Groups	8.659	2	4.330	4.743	.009
	Within Groups	483.799	530	.913		
	Total	492.458	532			

Note: P - sig.

### Appendix 10 Means Plots in Job-Positional Differences





## Appendix 11 Categorical predictors via dummy variables – Generational Cohort

Path coefficients - Mean, STDEV, T values, p values					
	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Associate Challenges -> CSR Practices	0.153	0.159	0.069	2.223	0.026
CSR Determinants -> CSR Practices	0.077	0.072	0.060	1.286	0.199
Culture -> CSR Determinants	0.367	0.368	0.040	9.223	0.000
Generational Differences -> CSR Determinants	0.524	0.526	0.040	13.212	0.000
GenY -> CSR Practices	0.253	0.252	0.140	1.806	0.071
GenZ -> CSR Practices	0.060	0.065	0.158	0.382	0.702
Staff Perception of CSR -> CSR Practices	0.494	0.500	0.061	8.083	0.000

Note. Bootstrapping through SmartPLS 4

## Appendix 12 Categorical predictors via dummy variables – Managerial Level

Path coefficients - Mean, STDEV, T values, p values					
	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Associate Challenges -> CSR Practices	0.124	0.131	0.057	2.180	0.029
CSR Determinants -> CSR Practices	0.041	0.036	0.048	0.862	0.389
Culture -> CSR Determinants	0.368	0.369	0.041	9.073	0.000
Generational Differences -> CSR Determinants	0.523	0.526	0.040	13.056	0.000
MiddleManagement -> CSR Practices	0.054	0.053	0.071	0.757	0.449
SeniorManagement -> CSR Practices	0.406	0.398	0.100	4.071	0.000
Staff Perception of CSR -> CSR Practices	0.407	0.413	0.051	7.916	0.000

Note. Bootstrapping through SmartPLS 4

## Appendix 13 Collinearity Stastics (VIF) - Outer Model – List

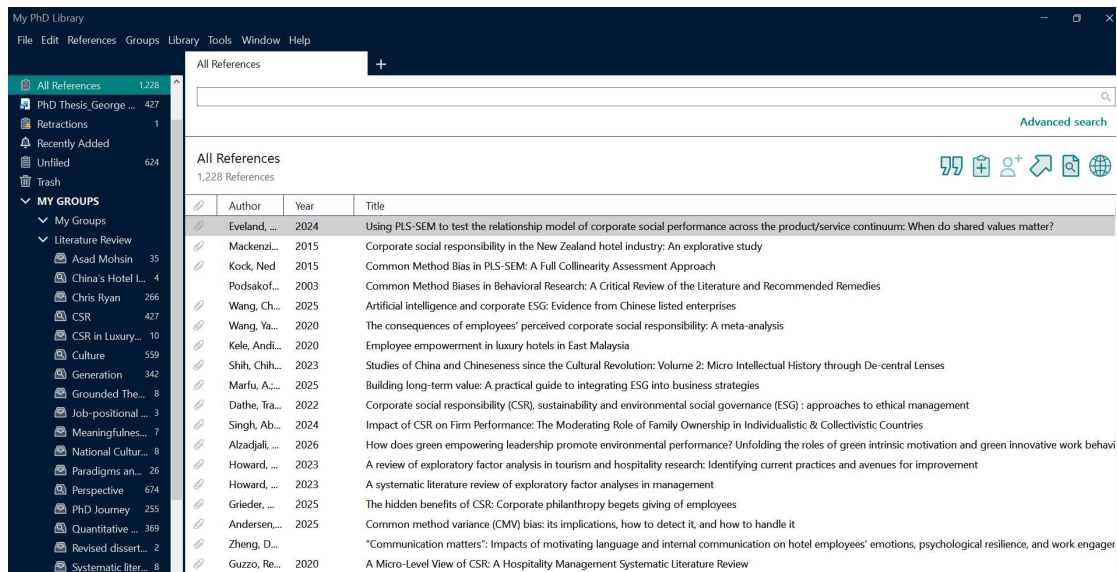
	VIF
AC1	1.263

AC2	1. 283
AC3	1. 234
AC4	1. 246
AC5	1. 378
AC6	1. 204
AC7	1. 230
AC8	1. 312
CC1	1. 197
CC2	1. 218
CC3	1. 202
CD1	1. 386
CD10	1. 262
CD11	1. 227
CD12	1. 260
CD13	1. 427
CD2	1. 444
CD3	1. 452
CD4	1. 358
CD5	1. 193
CD6	1. 297
CD7	1. 295
CD8	1. 321
CD9	1. 263
CP1	1. 303
CP2	1. 220
CP3	1. 323
CV1	1. 200
CV2	1. 228
CV3	1. 248
E01	1. 168
E02	1. 221
E03	1. 251
EU1	1. 292
EU2	1. 282
EU3	1. 210
GP1	1. 231
GP2	1. 163
GP3	1. 336
IA1	1. 146
IA2	1. 222
IA3	1. 249

I01	1.140
I02	1.197
I03	1.170
LC1	1.182
LC2	1.194
LC3	1.194
MD1	1.256
MD2	1.198
MD3	1.366
OS1	1.064
OS2	1.081
OS3	1.208
OS4	1.307

Note. VIF values for each predictor which should be below 5.0 (J. F. Hair, Hult, Christian, et al., 2021), ideally < 3.3.

## Appendix 14 Reference Management Tool – EndNote 20



## Appendix 15 Survey Constructs and Items

Section A: Perceptions of CSR		
Variables	Item Code	Survey Items
	EO1 (External Orientation)	How important is it for luxury hotels to view CSR as an

Responsibility Fulfilment		obligation toward the community and society at large in the contemporary business world?
	EO2	How important is it for luxury hotels to make a meaningful contribution to improving the environment of local communities in China?
	EO3	How important is it for luxury hotels to contribute positively to the well-being of surrounding communities in China?
	IO1 (Internal Orientation)	How important is it for luxury hotels to prioritise the well-being and development of employees in China?
	IO2	How important is it for luxury hotels to use CSR practices to meet employees' expectations in China?
	IO3	How important is it for luxury hotels to promote internal CSR efforts to achieve the organisational goals?
	EU1 (Emotive Outcome)	How important is it for CSR practice to provide employees with a sense of personal fulfilment in luxury hotels?
	EU2	How important is it for CSR initiatives to provide employees with a sense of meaningfulness beyond their regular work duties?

	EU3	How important is it to help employees feel more connected to their organisation's culture and values in luxury hotels?
Leadership Commitment	LC1	How important is it for senior management to demonstrate visible commitment to CSR practices in luxury hotels?
	LC2	How important is it for organisational leadership to actively participate in CSR practices and set an example for others in luxury hotels?
	LC3	How important is it for senior management to clearly communicate CSR priorities in luxury hotels?
Operational Synergy	OS1	How important is it to effectively address the needs of both internal stakeholders, such as employees and external stakeholders, including guests?
	OS2	How important is it for luxury hotels to create a safe and supportive working environment?
	OS3	How important is it for luxury hotels to incorporate sustainability practices into employee development programmes?
	OS4	How important is it for sustainability initiatives to be part of luxury hotel's standard operating procedures?

<b>Section B: Impact of culture</b>		
Variables	Item Code	Survey Items
Culture Values Influence	CV1	How important is it for luxury hotels to consider employees' cultural backgrounds when asking them to engage with CSR practices in China?
	CV2	How important is it for luxury hotels to consider Chinese culture when prioritising community welfare within their CSR practices?
	CV3	How important is it for organisations to align their CSR practices with local cultural values?
Cultural Compatibility	CC1	How important do you think classical Chinese beliefs are in shaping contemporary CSR practices?
	CC2	How important is loyalty as a cultural value in influencing employee collaboration with luxury hotels' operating procedures?
	CC2	How important do you think Chinese culture is in shaping luxury hotels' organisational priorities for community welfare?
Industry-Specific	IA1	How important is it for luxury hotels to demonstrate cultural adaptability and social responsibility to stakeholders in

Cultural Adaptations		addressing challenges during extraordinary circumstances (e.g., COVID-19 crises or natural disasters)?
	IA2	How important is it for luxury hotels to incorporate local cultural elements to enhance their relevance and effectiveness in China?
	IA3	How important is it for luxury hotels to integrate cultural norms with CSR practices to create meaningful and sustainable community impacts in the contemporary business world?
<b>Section C: Generational Differences</b>		
Variables	Item Code	Survey Items
Generational Priorities	GP1	How important is it for CSR practices to focus on ensuring the long-term financial stability and regulatory compliance of luxury hotels in China.
	GP2	How important is it for CSR practices to emphasise environmental sustainability in luxury hotels?
	GP3	How important is it for CSR practices to prioritise immediate actions that address social betterment in the contemporary business world?
Communication Preferences	CP1	How important is it for luxury hotels to provide environmental, social, and

		governance (ESG) reports that clearly outline measurable outcomes?
	CP2	How important is it for luxury hotels to use social media and blogs to promote their CSR practices in China?
	CP3	How important is it for luxury hotels to use hands-on CSR practices, such as volunteering, to effectively communicate CSR values?
Motivational Drivers	MD1	How important is it for luxury hotels to engage in CSR activities to meet regulatory requirements in China?
	MD2	How important is it for CSR practices to align with employees' personal values and ethical beliefs to motivate their participation in the contemporary business world?
	MD3	How important is it for CSR initiatives to enable employees to contribute to meaningful societal change and activism in luxury hotels?
<b>Section D: Determinants and Challenges</b>		
Variables	Item Code	Survey Items
CSR Determinants	CD1	How important is it for luxury hotels to ensure that their CSR practices actively promote social welfare?

	CD2	How important is it for luxury hotels to prioritise community engagement as part of their CSR strategy in the contemporary business world?
	CD3	How important is it for luxury hotels to encourage employees to participate in community activities in China?
	CD4	How important is it for luxury hotels to consider environmental awareness as a key policy driver?
	CD5	How important is it for luxury hotels to embed environmental sustainability into their core decision-making processes in the contemporary business world?
	CD6	How important is it for luxury hotels to regularly evaluate their environmental practices to meet sustainability goals in the contemporary business world?
	CD7	How important is leadership commitment for the successful implementation of CSR practices in luxury hotels?
	CD8	How important is leadership in luxury hotels to prioritise CSR initiatives as a core element of their organisational vision and culture?
	CD9	How important is it for luxury hotels to align strategic goals with CSR practices to enhance

		their effectiveness in daily operations?
	CD10	How important is it for luxury hotels to prioritise ethical sourcing standards in their supply chains?
	CD11	How important is it for luxury hotels to ensure that suppliers provide fair wages and benefits in the contemporary business world?
	CD12	How important is it for luxury hotels to uphold transparency in supply chain practices, including regular audits and reporting on ethical standards in China?
	CD13	How important is it for luxury hotels to educate their employees about ethical supply chain practices?
Associated Challenges	AC1	How important is it for luxury hotels to adopt innovative approaches to overcome challenges when implementing CSR practices?
	AC2	How important is it for luxury hotels to effectively engage with local communities to ensure that CSR initiatives are culturally respectful?
	AC3	How important is it for luxury hotels to allocate additional resources and planning to ensure cultural sensitivity in China?

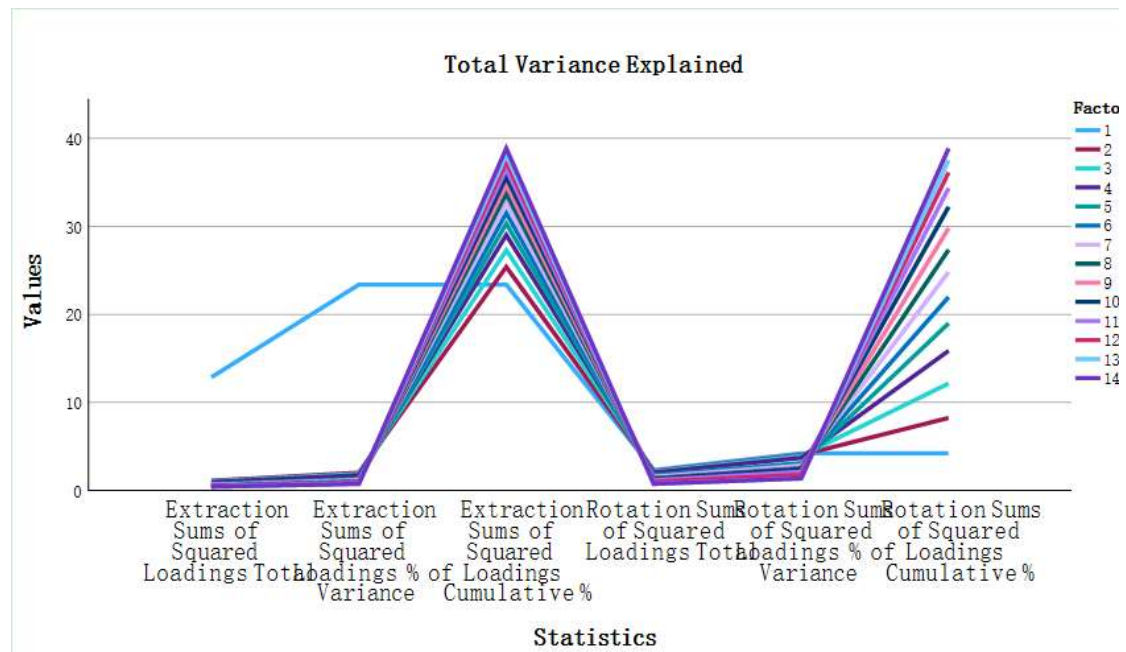
	AC4	How important is it for luxury hotels to balance short-term business pressures with long-term CSR commitments?
	AC5	How important is it for luxury hotels to maintain consistent CSR policies to enhance effectiveness in CSR practices?
	AC6	How important is it for luxury hotels to address employee theft as a challenge to good business practices?
	AC7	How important is it for luxury hotels to use CSR participation to foster a sense of meaningfulness in overcoming challenges?
	AC8	How important is it for luxury hotels to specifically address competing priorities to sustain effective CSR engagement?
Further Comments	FC	Do you have any additional comments about your experience with CSR practices or thoughts about any of the items mentioned above? Please share any challenges, successes, or suggestions related to CSR practices within your organisation.

Note. This appendix presents the complete list of survey constructs and measurement items used in the quantitative study. The table demonstrates how each item was derived from a combination of established literature and themes identified through qualitative interviews (Chapter 5). By mapping items to clearly defined constructs, the appendix provides transparency.

### Appendix 16 Total Variance Explained

Factor	Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	12.862	23.386	23.386	2.324	4.226	4.226
2	1.109	2.016	25.403	2.212	4.022	8.248
3	1.038	1.888	27.291	2.154	3.916	12.164
4	.950	1.727	29.017	2.040	3.710	15.874
5	.711	1.292	30.309	1.715	3.119	18.993
6	.661	1.202	31.511	1.644	2.990	21.982
7	.647	1.176	32.686	1.558	2.833	24.815
8	.569	1.035	33.721	1.396	2.537	27.352
9	.531	.965	34.687	1.345	2.445	29.797
10	.517	.940	35.627	1.335	2.427	32.224
11	.491	.892	36.519	1.170	2.127	34.350
12	.461	.838	37.357	.985	1.790	36.140
13	.418	.761	38.118	.752	1.366	37.507
14	.414	.753	38.871	.750	1.364	38.871

Extraction Method: Principal Axis Factoring.



Notes. Total variance explained by the 14 extracted factors.