

# Effects of Corporate Social Responsibility (CSR) policies and activities on Company Reputation and Employee Organizational Citizenship Behaviour: Evidence from Indicate the tourism industry

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**Abstract.** This research investigates the impact of corporate social responsibility (CSR) policies on employee organizational citizenship behavior and business reputation within the travel and tourism sector. Through a comprehensive survey of 317 participants in tourism companies, the study employs Amos 25.0 and SPSS 25.0 software to construct a Hypothesis Testing Structural Equation Model, aligning with established methodologies. The results unequivocally demonstrate that CSR practices enhance a company's reputation, subsequently fostering organizational citizenship behavior among employees. Notably, the intricate interplay among CSR policies, company reputation, and employee behavior is subject to moderation by specific factors. The findings underscore the nuanced dynamics shaping organizational behavior in the context of CSR initiatives. The study suggests potential avenues for future research, offering insights that contribute to both theoretical understanding and practical implications for businesses in the travel and tourism sector. This research advances our comprehension of the intricate relationships between CSR, business reputation, and employee behavior, providing a foundation for informed decision-making in corporate sustainability efforts.

## 1 Introduction

The tourism and travel industry significantly contributes to the global economy by offering employment opportunities and generating revenue for numerous communities and countries. However, due to the sector's reliance on natural and cultural resources, it also has a substantial impact on the environment and society. Therefore, tourism companies must integrate corporate social responsibility (CSR) into their operations to mitigate negative impacts and promote sustainable development.

In recent years, there has been a surge of interest in understanding the relationship between CSR policies and activities, company reputation, and employee behavior. However, the tourism and travel industry has not been studied comprehensively in this regard. Therefore, this study aims to explore the effects of CSR policies and activities on company reputation and employee organizational citizenship behavior within the tourism and travel industry.

This study contributes to the body of knowledge on CSR, company reputation, and employee behavior in the tourism and travel industry by addressing several key research questions. First, is there a significant relationship between the number of years these companies have existed and the frequency of their CSR

activities? Second, does the frequency of CSR activities have a significant impact on corporate reputation? Third, does CSR policy have a significant impact on employees' organizational citizenship behavior? Finally, does the CSR policy mitigate the impact of CSR activities on the company's reputation?

The study will use questionnaire surveys for statistical analysis to address these research questions. This approach will enable the examination of both the quantitative and qualitative aspects of CSR policies and activities within the tourism and travel industry. Additionally, the study will follow established criteria for ensuring reliability and validity in research methods.

The results of this study will have important implications for both practitioners and scholars. For practitioners, the study guide how to integrate CSR into tourism and travel company operations to enhance company reputation and promote employee organizational citizenship behavior. For scholars, the study will contribute to the development of theoretical frameworks on CSR, company reputation, and employee behavior within the tourism and travel industry.

## 2 Literature Review and Hypothesis Development

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The concept of Corporate Social Responsibility (CSR) can be traced back to the 1950s. Since its inception, this theory has gained increasing attention from governments, non-governmental organizations, consumers, and businesses worldwide. In China, CSR entered a period of accelerated development in the mid to late 1990s. Since the beginning of the 21st century, CSR activities in China have reached a new peak. [35]

In recent years, as society has undergone high-quality development, certain issues related to corporate social responsibility have gradually become prominent. The public is not only paying more attention to the social responsibility practices of companies but also imposing stricter demands on their accountability. The theoretical research on general corporate social responsibility is relatively mature, but there remains a need for further exploration in the context of social responsibility within the tourism and travel industry.

### 2.1 Years of Existence

The research on the driving mechanisms of corporate social responsibility can be categorized into three types: moral-driven mechanisms, profit-driven mechanisms, and external pressure-driven mechanisms. Firstly, these three mechanisms indeed promote corporate social responsibility to varying degrees, but each has its strengths and limitations. Secondly, promoting corporate social responsibility is a comprehensive effort that requires voluntary action from businesses, guidance from government regulation, and oversight from various sectors of society. Together, these elements contribute to building a favorable environment for corporate social responsibility. [20]

The factors influencing a company's internal drive are diverse, and the recognition and practice of corporate social responsibility are influenced by various factors in different types of enterprises. Established companies often possess rich experience and resources, making them more likely to recognize the importance of social responsibility. Their long-standing presence in the market allows them to understand the positive impact of robust corporate social responsibility practices on long-term development.

On the other hand, emerging companies may be more inclined to follow contemporary trends because of their flexibility and openness to new ideas and methods. This flexibility often makes them more willing to adopt social responsibility practices, aligning with the growing consumer concern for corporate social responsibility in today's world.

However, this is a generalized viewpoint, and the reality is likely more complex. The formation of a company's internal drive is influenced by factors such as corporate culture, ideological stance of leadership, market competition pressures, and profit expectations, among others. Therefore, the comparison between established and emerging companies in terms of social responsibility awareness requires further validation and in-depth research to comprehensively understand how these factors impact the development of corporate social responsibility. We therefore propose the following hypothesis:

H1: The companies' years of existence have a positive effect on the frequency of their CSR activities.

### 2.2 Frequency of CSR Activities and Companies' Reputation

Some scholars have studied the impact of corporate social responsibility on corporate reputation by examining different industries in which companies operate. Research by scholars such as Clemens [11] and Bowen [3] demonstrates that companies in industries with significant environmental impact show a more significant positive influence on their reputation by strengthening their social responsibility in environmental protection. Studies have confirmed a clear correlation between corporate social responsibility and corporate reputation. [34]

For companies facing negative impacts, disclosing corporate social responsibility practices can mitigate these negative effects. Engaging in socially beneficial activities enhances a company's positive image [32]. Fombrun [15] point out that corporate social responsibility actions can safeguard companies from negative events, creating a "reputational asset" that protects other assets and acts as a buffer against losses. [18]

From a sociological perspective, corporate reputation represents a company's visibility or the image it establishes in society. From an ethical standpoint, corporate reputation reflects a company's commitment to social responsibility. From a strategic viewpoint, corporate reputation enables a company to develop its unique competitive advantage. Therefore, to expand their influence, gain a competitive edge, and win consumer favor, many scholars believe that companies should actively undertake corporate social responsibility. [39]

In summary, despite the extensive theoretical and empirical research conducted by numerous scholars on corporate social responsibility and corporate reputation, there are still certain limitations and shortcomings in the current research. Firstly, existing studies mainly focus on the impact of corporate social activities on corporate reputation among different stakeholders, without clarifying whether the frequency of social responsibility activities in the tourism industry has a significant effect on corporate reputation. Secondly, there is limited discussion in the existing literature specifically regarding the tourism industry. Internationally, research on the tourism industry predominantly centers on the hotel sector, and domestically, research on the tourism industry is not widespread enough. However, the tourism industry has become a major pillar of the Chinese economy today. We therefore propose the following hypothesis:

H2: The frequency of CSR activities has a significant positive effect on the companies' reputation.

### 2.3 CSR Policies

Corporate social responsibility (CSR) has become more important recently as businesses try to match their practices with moral and socially responsible values.

The phrase “CSR” describes a wide range of policies and initiatives meant to increase profits while also promoting stakeholders, the environment, and society.

Organizational citizenship behaviour (OCB), in particular, has been the subject of extensive research on how CSR policy and employee behavior interact. Employees’ voluntary, extra-role behaviors, such as lending a hand to a co-worker, offering to perform extra work, and going above and beyond the call of duty, are referred to as organizational citizenship behavior (OCB) [28].

Several studies have investigated how CSR practices affect employees’ OCB. A meta-analysis by Albrecht and Jager [2] revealed a preferable correlation between CSR and OCB. According to their data, employees who work for companies with robust CSR programs are more likely to engage in OCB. Kim and Park [22] found that CSR initiatives can enhance employees’ perceptions of their organization, leading to increased OCB.

Conversely, other scholars have raised questions about the strength of this relationship. Aguinis and Glavas [1] argued that the relationship between CSR and OCB may be contingent on various factors, such as the sincerity and visibility of CSR efforts. Smith and Seifert [33] conducted a meta-analysis of 30 studies and found that while there is a positive relationship between CSR and work satisfaction, the relationship with OCB is unstable and erratic. Similar to Jackson and Ruderman [21] hypothesized in their research that employees would view CSR as a false exercise in promoting the company’s reputation rather than a genuine commitment to social responsibility, which could account for the lack of a significant influence on OCB.

Brammer [8] found a positive correlation between CSR and organizational commitment, which is related to OCB but distinct from it. This implies that CSR may indirectly affect OCB by fostering employee commitment. Rupp [31] discovered that employees were more inclined to partake in OCB if they believed their firms to be socially responsible. Furthermore, it was asserted by Greening and Turban [19] that CSR programs can strengthen employee loyalty to the company and raise their willingness to participate in OCB.

However, Chen [12] conducted a comprehensive meta-analysis and found that the relationship between CSR and OCB is not as straightforward as previously assumed. The results of Chen’s analysis suggest that the effect of CSR on OCB varies depending on factors like industry, culture, and organizational context. Wang and Choi [36] found no significant relationship between CSR initiatives and OCB.

In conclusion, there is conflicting evidence in the literature on the connection between CSR policies and employee OCB; some studies find a favorable effect, while others find a minimal to insignificant relationship. Considering the various findings in the available literature, we propose:

H3: CSR policies have a positive significant effect on employees’ organizational citizenship behavior.

## 2.4 CSR and Company Reputation

According to several studies [16][7], there is a positive correlation between CSR initiatives and a company’s reputation. Participating in CSR projects can boost a company’s reputation, image, and ability to win over stakeholders.

CSR Policies: A company’s CSR initiatives are governed by CSR policies, which are defined frameworks. These regulations outline a business’s dedication to moral behavior and sustainability [26]. They offer a methodical method for implementing CSR and reveal a company’s long-term dedication to ethical business practices.

Moderating Effect of CSR Policies: According to some academics [4] [31] having clear CSR policies may have a moderating effect on the relationship between CSR actions and the brand reputation of the organization. The consistency, transparency, and strategic alignment of CSR initiatives can be influenced by CSR policies, which in turn can affect how stakeholders view these initiatives and, as a result, how they affect reputation. Based on the literature review, we propose that:

H4: CSR policies can moderate the effects of CSR activities on a company’s reputation.

## 3 Measurement of Variables and Methodology

A questionnaire was developed to measure the mediating effects of CSR, CSR policies, and reputation in the Chinese tourism industry. The questions presented in this questionnaire were formulated based on prior research and the specific requirements of this study. Details regarding the construction and sources of the scale can be found in Table 1. The scale measurements were adopted from a 5-point Likert scale. "Strongly Disagree = 1", to "Strongly Agree = 5" on a 5-point Likert scale.

**Table 1** Scale Construction

Latent Variables	Measured Variables
CSR Policies (POLI)	CSRPol1 to CSRPol15
Frequency of CSR Activities (CSRACT)	CSRAct1 to CSRAct13
Company reputation	REPU1 to REPU4
Organizational Citizenship Behavior (Behav)	Behav1 to Behav13

Before finalizing the questionnaire, a pretest was conducted to identify any weaknesses or issues in the questions related to the research setting. For this purpose, the prepared questionnaire was distributed to 50 practitioners associated with the tourism industry in China. After the questionnaire was returned and its reliability and validity met the necessary criteria, the final version of the questionnaire was prepared for widespread distribution. In total, 341 questionnaires were distributed, but after excluding those that did not meet the specified criteria, 317 valid questionnaires were collected. The reliability and validity of these questionnaires are detailed in Table 2.

The questionnaire is specifically designed to investigate issues related to Corporate Social Responsibility (CSR) within China's tourism industry and was distributed to employees in the tourism sector. Out of the 317 valid questionnaires received, the analysis reveals that travel services constituted 20.5% of the responses, hotels, and accommodations account for 13.89%, catering for 11.4%, transport for 9.78%, travel and entertainment for 10.75%, travel retail for 25.9%, and travel technology and online booking platforms for 7.9%. Concerning the age of the companies, 38.2% are less than 10 years old, 32.5% are between 11-20 years old, 18.9% are between 21-30 years old, and 10.4% are more than 30 years old. Regarding the number of employees in the companies, 15.8% have less than 50 employees, 40% have 50-500 employees, 30% have 500-1000 employees, and 14.2% have more than 1000 employees. All these companies have a CSR component.

In this study, SPSS25.0 and AMOS25.0 are firstly used to test the reliability and validity of the observed variables, and the standard loads of the factors, Cronbach's  $\alpha$ , and combined reliability (CR) are greater than and the average variance extracted (AVE) are shown in Table 2. It can be seen that Cronbach's  $\alpha$  and combined reliability (CR) of the scale are greater than 0.7 [14] [24,25], and the average variance extracted (AVE) is greater than 0.5 [13] [17], which indicates that the scale has good internal consistency and convergent validity.

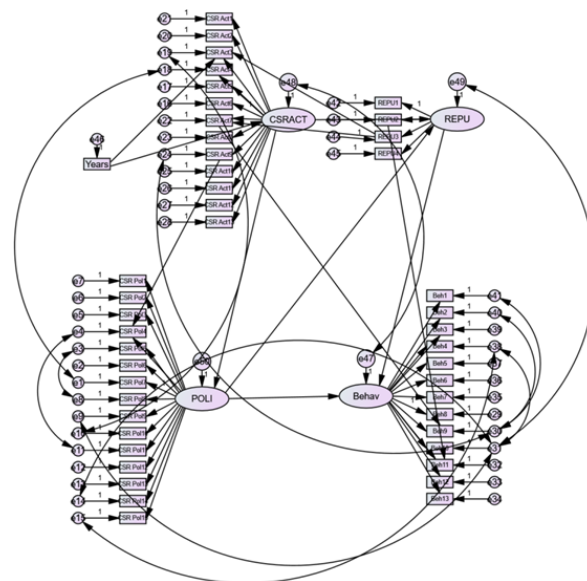
**Table 2** Standard loads, Cronbach's  $\alpha$ , CR, and AVE values for each factor

Latent Variables	Cronbach's $\alpha$	CR	AVE
CSR Policies (POLI)	0.972	0.966	0.652
Frequency of CSR Activities (CSRAct)	0.939	0.934	0.523
Company reputation	0.842	0.845	0.577
Organizational Citizenship Behavior (Behav)	0.938	0.935	0.524

## 4 SEM Constructed and Hypothesis Testing Analysis

### 4.1 Hypothesis Testing Analysis

To address the research objectives, a Hypothesis Testing Structural Equation Model was constructed, as depicted in Figure 1.



**Fig.1.** Hypothesis Testing Structural Equation Model (Original)

#### 4.1.1 Evaluation of the Overall Fitness of the Variance Model

Between the analysis of the model, it is essential to test the overall fit. Reference values for various fit indicators include  $\chi^2/df < 3.0$  [5], GFI  $> 0.9$ , AGFI  $> 0.9$ , RMSE  $< 0.05$  [9], NNFI  $> 0.9$ , IFI  $> 0.9$ , and CFI  $> 0.95$ . [6]

Table 3 outlines the key fitness indicators for Hypothesis Testing Structural Equation Model. After comparing these indicators with the recommended values (Reference Value), it's evident that all fitness indicators, except for GFI (which is very close to the recommended 0.9), fall within the range of recommended values. This shows that the theoretical model is acceptable.

**Table 3** Fitness indicator values of Structural Equation Model

Fitness Index	Reference Value	Fitted Value	Results
$\chi^2$	The smaller the better	938.1	Acceptable
$\chi^2/df$	$< 3.0$	0.972	Excellent
GFI	$> 0.9$	0.890	Acceptable
AGFI	$> 0.8$	0.877	Excellent
RMSEA	$< 0.05$	0.000	Excellent
NNFI	$> 0.09$	0.914	Excellent
IFI	$> 0.9$	1.000	Excellent
CFI	$> 0.95$	1.000	Excellent

#### 4.1.2 Testing Result of SEM

**Table 4** Results of Structural Equation Model

Path	Estimate	SE	CR	P
CSRAct $\leftarrow$ Years	-0.028	0.020	-1.361	0.173
POLI $\leftarrow$ CSRAct	0.511	0.081	6.308	***
REPU $\leftarrow$ CSRAct	0.378	0.079	4.810	***

REPU<--- POLI	0.240	0.056	4.297	***
Behav<--- POLI	0.150	0.044	3.404	***
Behav<--- REPU	0.086	0.054	1.605	0.108

Note: \*\*\*, p< 0.01

**Table 5** Results of Hypothesis Testing

Hy pot hesi s	Path	Standard Path Factor	T	Results
H1	CSRAct <-- -- Years	-0.028	-1.361	Rejected
H2	REPU<--- CSRAct	0.379***	4.81	Accepted
H3	Behav<--- POLI	0.15***	3.404	Accepted

Note: \*\*\*, p< 0.01

In Table 4, we observe that the years of the company’s existence have a negative direct impact on the frequency of CSR activities, but with p=0.173, indicating that the negative effect is rejected. H1 is Rejected. On the other hand, the frequency of CSR activities has a positive direct impact on the company’s reputation (Estimate=0.379, p<0.001), confirming a positive correlation. Thus, H2 is Accepted. Additionally, CSR policies have a positive direct impact on employees’ organizational citizenship behavior (Estimate=0.150, p<=0.001), validating a positive correlation. As a result, H3 is accepted.

**4.2 Moderating Effects Test**

To better investigate whether CSR policies have a moderating effect on the relationship between the frequency of CSR activities and corporate reputation, the measurement items for the latent variables CSR policies (POLI) and frequency of CSR Activities (CSRAct) have been combined as per Wu Yan and Wen Zhonglin [37,38]. This has led to the creation of new latent variables, as detailed in Table 6.

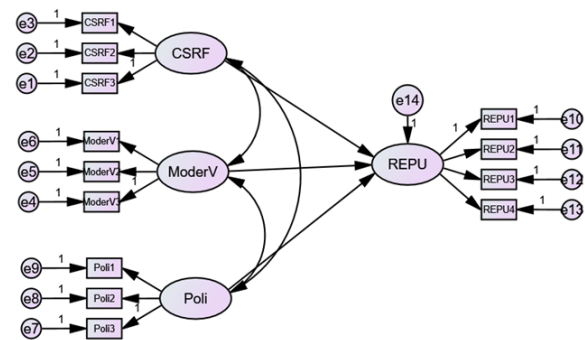
**Table 6** New indicators generated from the packaging of moderating variables

Variables	Indicators	Measured Variables
Corporate social responsibility activities (CSR F)	CSR F1	CSRAct1, CSRAct2, CSRAct3, CSRAct4
	CSR F2	CSRAct5, CSRAct6, CSRAct7, CSRAct8
	CSR F3	CSRAct9, CSRAct10, CSRAct11, CSRAct12, CSRAct13
Corporate social responsibility policy (CSR P)	Poli1	CSRPol1, CSRPol2, CSRPol3, CSRPol4, CSRPol5
	Poli2	CSRPol6, CSRPol7, CSRPol8, CSRPol9, CSRPol10
	Poli3	CSRPol11, CSRPol12, CSRPol13, CSRPol14, CSRPol15

**Table 7** Moderating Variable Construction

Variables	Indicator s	Factor Loads	Interactio n Term Variables
Corporate social responsibility activities (CSR F)	CSR F1	0.929	ModerV1= CSR F3* Poli2
	CSR F2	0.885	
	CSR F3	0.953	
Corporate Social Responsibility Policy(CSR P)	Poli1	0.950	ModerV2= CSR F1* Poli3
	Poli2	0.959	
	Poli3	0.953	ModerV3= CSR F2* PoLI1

Construct an SEM of the moderating effect, as shown in Fig. 2.



**Fig. 2.** Moderating effect structural equation test model(Original)

**4.2.1 Evaluation of the model fitness indicators for SEM of moderating effects**

**Table 8** Values of model fitness indicators for SEM with moderating effects

Fitness Index	Reference Value	Fitted Value	Results
$\chi^2$	The smaller the better	57.754	Acceptable
$\chi^2/df$	< 3.0	0.979	Excellent
GFI	> 0.9	0.974	Excellent
AGFI	> 0.8	0.96	Excellent
RMSEA	< 0.05	0.000	Excellent
NNFI	> 0.09	0.984	Excellent
IFI	> 0.9	1.000	Excellent
CFI	> 0.95	1.000	Excellent

Table 8 details the main fitness indicators required for SEM with moderating effects, after comparing with the given recommended indicators (Reference Value), the fitted values of all other fitness indicators fall within the range of recommended values. This shows that the setting of this theoretical model is acceptable.

**Table 9** Results of Structural Equation Model

Path	Estimate	SE	CR	P
REPU <--- CSR F	0.370	0.238	0.057	***
REPU<--- ModerV	0.012	0.073	0.168	0.862

REPU<--- Poli	0.057	0.057	4.196	***
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Note: \*\*\*,  $p < 0.01$

**Table 10** Results of Hypothesis Testing

Hypothesis	Path	Standard Path Factor	T	Results
H4	REPU <--- ModerV	0.012	0.843	Rejected

Note: \*\*\*,  $p < 0.01$

In this section, we tested the mediating effects of CSR policies in the relationship between the frequency of CSR activities and company reputation, with results presented in Table 10. We found that the frequency of CSR activities has a positive direct impact on company reputation, as do CSR policies. However, the moderating variable has a positive direct impact on company reputation, with estimates of 0.012 and  $p=0.862$ , which is greater than 0.05. This indicates that the Moderating Variable has a positive direct impact on the company's reputation was rejected, and H4 was rejected.

## 5 Conclusion and Discussion

To gain a better understanding of the impact of the frequency of CSR activities on company reputation and employee behavior in the tourism industry, this study was carried out on the factors of corporate social responsibility activities in tourism, corporate social responsibility policies in tourism, the reputation of tourism companies, and employee behavior in tourism companies. Its hypotheses are well supported by the literature.

The year of existence of tourism companies has a very weak and non-significant effect on the frequency of CSR activities. Therefore, when assessing a company's CSR activities, factors other than just the company's years of existence should be considered.

The frequency of social responsibility activities conducted by tourism enterprises significantly influences corporate reputation. To enhance their visibility and reputation, companies can implement a variety of CSR activities. Internally, focusing on market value enhancement, shareholder satisfaction, employee development, and working environment improvement is vital. Externally, it's essential to consider the impact on customer satisfaction and the broader social environment. By determining an appropriate frequency of CSR activities, tourism enterprises can boost their social awareness and corporate reputation.

In the tourism industry, recognizing the far-reaching effects of corporate social responsibility (CSR) practices is imperative. Specifically, the positive influence of social policies implemented by tourism enterprises on employees' Organizational Citizenship Behaviour (OCB) underscores the importance of carefully shaping CSR strategies. Beyond merely fulfilling corporate obligations, these policies have a profound impact on fostering a work environment where employees are not just productive but also engaged and proactive in

supporting the organization's goals. As tourism companies navigate the complexities of crafting CSR policies, it becomes evident that such policies should encompass the multifaceted needs of the company itself, the job satisfaction of its employees, and the broader societal values they embody. By aligning their CSR strategies with these considerations, tourism enterprises can cultivate a culture of responsible corporate behavior, enhance employee satisfaction, and contribute to the larger societal framework, ultimately propelling their success in an industry where ethical and socially responsible practices hold ever-growing significance.

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