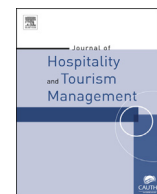




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Measuring consumer perception of CSR in tourism industry: Scale development and validation

Mobin Fatma ^{a,*}, Zillur Rahman ^b, Imran Khan ^b^a Asia Pacific Institute of Management, New Delhi 110025, India^b Department of Management Studies, Indian Institute of Technology Roorkee, Roorkee 247667, India

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ABSTRACT

The purpose of this study is to develop a new scale to measure consumer perception of corporate social responsibility (CSR) activities in the tourism industry. A qualitative research has been carried out to generate a pool of items. Based on the scale development procedure suggested by Churchill (1979), various reliability and validity tests have been carried out to confirm scale structure. Results show the three dimensional 18 item scale for measuring consumer perception of CSR activities in the tourism industry. This study contributes to literature by offering a comprehensive framework based on a sustainable development approach for measuring consumer perception of CSR activities.

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1. Introduction

Increasing pressure from stakeholders has forced tourism companies to adopt sustainable practices (Font, Walmsley, Cogotti, McCombes, & Häusler, 2012), and this trend is likely to only increase (Kang, Lee, & Huh, 2010). According to The European Commission (2006), CSR is a “concept whereby firms decide voluntarily to contribute to a better society and a cleaner environment” and its implementation is possible by integrating the “social and environmental aspects into business operations and their interaction with the stakeholders” (European Commission, 2006, p. 6). It also highlights, “being socially responsible means not only meeting its legal obligations which no doubt every firm has to satisfy, but going beyond this by investing more in human capital, in the environment, and in its relationships with stakeholders” (European Commission, 2006 p. 8). Thus, firms are motivated to engage in socially responsible activities not only towards achieving business objectives, but also because such activities are a reflection of stakeholder expectations from the firms (Gallardo-Vázquez & Sanchez-Hernandez, 2014).

In extant literature, CSR has commonly been measured as a one-dimensional construct (Marin & Ruiz, 2007; Lichtenstein, Drumwright, & Braig, 2004) comprising legal and philanthropic responsibilities. Only a few studies have adopted the multi-

dimensional perspective to measure CSR (Decker, 2004; Gracia de Los, Crespo, & Del Bosque, 2005; Maignan, 2001) which more clearly reflects the different theoretical dimensions of the phenomenon. However, this approach is not beyond criticism. Even in studies that have followed the multi dimensional perspective, different approaches have been used to define the concept of CSR, giving mixed results (Turker, 2009). It has been expressed that CSR does not mean the same thing for all the concerned stakeholders and its conceptualization fluctuates across industries (Decker, 2004; Fatma & Rahman, 2016). Thus, a specific instrument is warranted to measure stakeholder perspective in this specific industry (e.g. tourism).

CSR is increasingly being given priority by companies the world over (Porter and Kramer 2006). Majority of research on CSR has been carried out in western nations (Maignan, 2001; Pomeroy & Dolnicar, 2009); there are limited studies published in an Asian context (Chapple and Moon, 2005; Fatma, Rahman, & Khan, 2014; Gracia de Los et al., 2005; Ramasamy, Yeung, & Au, 2010), and lesser remains known about the phenomenon in emerging countries. More research in different contexts is required to get a deeper understanding of CSR and its underlying mechanisms (Fatma and Rahman, 2014; Jamali and Mirshak, 2007). The present study is an attempt to fill this gap in literature and offers a scale for measuring consumer perception of CSR activities in a developing nation.

The concept of sustainable development assumed prominence among academics and practitioners in the mid-1980s. The UN report, ‘Our Common Future’ defines sustainable development as

* Corresponding author.

E-mail address: mobinfatimambd@gmail.com (M. Fatma).

meeting the need of the present generation without compromising the ability of future generations to meet their needs and aspirations. Initially, this concept was related to environmental issues only, but in due course of time, it broadened and came to include social and economic aspects also. After the global crisis in 2008, society became more conscious about social, economic and environmental issues. Sustainable development has been widely adopted in the tourism industry (Henderson, 2007). Increased awareness among consumers towards social and environmental issues led to a demand that tourism companies protect the cultural heritage and places visited by tourists (Bigne et al., 2000). Research on CSR in tourism is still underdeveloped (Dwyer & Sheldon, 2007). The purpose of the present study is to develop a measurement scale of consumer perception of CSR in the tourism industry, specifically the hospitality segment. The scale is based on the theoretical framework of sustainable development given by Elkington (1998), known as *‘Triple Bottom Line’* that comprises three dimensions - social, economic and environmental. The present study is based on the sustainable development framework and understands the concept of CSR as the degree to which the company adopts social, economic and environmental concerns in their practices or operations (Hillman & Keim, 2001).

The contribution of this study lies in providing a valid and reliable scale to measure consumer perception of CSR towards hoteliers. This scale is based on the conceptual framework of sustainable development and reflects the three dimensions of CSR (economic, social, environmental) as perceived by consumers. This paper is organized as follows: It starts with offering an understanding and meaning of the CSR concept, followed by a review of previous literature on CSR in the tourism and hospitality industry. An explanation of existing measures of CSR is given next. This is followed by the scale development process, discussion and conclusion. The article ends with highlighting the limitations and future research directions.

2. CSR: the concept

CSR is a concept that has been assigned several terminologies such as corporate social performance, corporate sustainability, corporate social and environmental responsibility (Blowfield & Murray, 2008; Brammer & Pavelin, 2004; Carroll & Shabana, 2010; Mirvis & Googins, 2006; Salzmann, Ionescu-Somers, & Steger, 2005). The concept has also been defined in many ways. The European Commission view on CSR is that of a ‘concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis’ (Commission of the European Communities, 2006, p. 5). Some of the present definitions are based on the idea that CSR is basically ‘sustainable development for businesses’ whereby organizations voluntarily consider, and follow up on, their natural and social gains and losses along with the financial ones. Sustainable development has also been termed the ‘triple bottom line’ approach (Moneva et al., 2006).

The principles of sustainable development are in line with the concept of CSR and the two have sometimes been used interchangeably (Chow & Chen, 2012). The concept of sustainable development gives equal weight to all participants in the development process (Henderson, 2007). CSR is based on the fundamental tenets of sustainability whereby companies voluntarily participate in the act of the social, economic and environmental gains (Moneva et al., 2006). Recently, United Nations called for a ‘global compact’ where ‘the responsible corporate citizens’ unite with other bodies to implement a ‘more sustainable and inclusive global economy’. At the macro level, the concept of sustainable development “calls for a convergence between the three pillars of

economic development, social equity, and environmental protection” (Drexhage & Murphy, 2010, p. 2). This concept demands attention at the managerial level to align profitability and “triple bottom line” approach, and develop CSR strategies that are more visible and transparent to stakeholders (Oberseder et al., 2014). Thus, the CSR definition found useful for this study is, “a firm’s commitment to maximize long-term economic, social and environmental well-being through business practices, policies and resources” (Du & Vieira, 2012, p. 1). This definition takes the dimensions of CSR from the sustainable development framework and operationalizes consumer perception of CSR towards economic, social and environmental dimensions (Van Marrewijk, 2003).

3. CSR in tourism and hospitality industry

CSR as a phenomenon with multiple definitions and terminologies exists in literature specific to the tourism industry also. Tourism is a service delivered by individuals which entails offering pleasurable experience, transportation, convenience and entertainment (Henderson, 2007). Tourism firms are responsible to the environment and the destinations where they operate and conduct business. Superior planning and management in the tourism industry involves not only considering purchaser tastes and stakeholder demands, but also ecological development (Henderson, 2007). Generally, CSR initiatives form part of sustainability practices adopted by firms in the hospitality segment (Houdre, 2008). Han, Hsu, and Lee (2009) stated that implementation of CSR practices, particularly the environmentally sustainable practices, can reduce cost of operations for hotels.

The hospitality segment is a sub-sector of the tourism industry (Davidson, Timo, & Wang, 2010). However, it is expanding very rapidly and globally being recognized as a separate industry in itself (Papiryan, 2008). This development in the hospitality sector is largely based on the cultural and natural resources, tourism planning and development, wide coverage of airports, low production cost and low turnover rate (Buhalis, 1999). Goldstein and Primlani (2012) have suggested that the concern for sustainability among hoteliers can be traced back to the late 1960s, and “the past several decades have seen a growing awareness amongst hoteliers and investors regarding the environmental and social impacts of hotel development and operations” (Goldstein & Primlani, 2012, p. 3). The hotels can benefit by addressing the social and environmental issues and striving towards sustainable development (Pryce, 2001). Some studies in tourism literature have shown that companies engage in sustainable and environmental practices due to stakeholder pressure (Alvarado-Herrera, Bigne, Aldas-Manzano, & Curras-Perez, 2015). These stakeholders include tour operators, customers, employees, suppliers, NGOs, government etc (Brown, 1996; Cheyne & Barnett, 2001). Amongst these, the most influential group to exert pressure on hoteliers to adopt greener practices and code of ethics is that of consumers (Ayuso, 2006). The present study focuses on the Indian tourism industry, specifically the hotel sub sector, in order to determine consumer perception towards CSR initiatives in the sector.

4. Academic proposals for measuring CSR

According to the Carroll (2000), CSR should be measured because – “it is an important topic to business and to society, and measurement is one part dealing seriously with an important matter. The real question is whether valid and reliable measure can be developed” (Carroll, 2000, p. 473). There is an assortment of estimation methods to measure CSR in both scholastic and business groups (Turker, 2009; Sangle, 2010; Fatma & Rahman, 2015a,

2015b)). The methods utilized by past studies include: forced choice survey instruments (Aupperle, Carroll, & Hatfield, 1985); content analysis (Wolfe & Aupperle, 1991); case study methodologies (Clarkson, 1995); and reputation indices or scales (McGuire, Sundgren, & Schneeweis, 1988). Maignan & Ferrell (2000) suggested three approaches to measure CSR: (i) expert evaluation; (ii) survey of managers; and (iii) single issue and multiple issue indicators. However, as suggested by Wolfe and Aupperle (1991), there is no ideal approach to gauge socially responsible exercises. The methodologies that have been found valuable to quantify CSR incorporate reputation indices or scales at individual and organizational levels, content analysis of publications, and single and multiple issue indicators.

Abbott and Mosen (1979), in their seminal work, measured the CSR performance of the Fortune 500 firms through content analysis of the annual reports of these firms. In 1985, Ullman (1985) examined social disclosure of firms in their annual reports through content analysis. Keeble, Topiol, and Berkeley (2003) investigated with the help of case studies how proper utilization of measurements could be a powerful instrument to guide business responsibility, and new measures have been characterized on the premise of the average of specific values (Mahoney & Thorne, 2005). Reputation indices have been extensively used in previous writings to measure corporate social performance (McGuire et al., 1988; Spencer & Taylor, 1987; Waddock & Graves, 1997). The most popularly known databases are - Fortune's reputation index and Kinder, Lydenberg, and Domini (KLD) (Maignan & Ferrell, 2000). The Fortune index assesses a company's socially responsible activity from a managerial point of view. KLD evaluates companies based on nine attributes of social responsibility, including employee relation, military contracting, community relations, environment, product, nuclear power, treatment of women and minorities and South African involvement (Maignan & Ferrell, 2000). Ruf, Muralidhar, and Paul (1998), developed a scale based on the importance of KLD dimensions and argued that these dimensions coincided with Carroll's (1979) framework of CSR. However, Maignan and Ferrell (2000) stated that both these indices suffered from limitations since the items were not based on theoretical arguments and did not represent the economic, legal, ethical and philanthropic dimensions of CSR (Maignan & Ferrell, 2000). Despite the legitimacy and significance of the previously stated scales and their contribution to literature, their scope should be expanded so as to make quantification of CSR possible at any level or setting. Review of previous literature demonstrates that despite the fact that there exist different techniques to quantify CSR exercises, the techniques are constrained in several ways, and most are based on company stakeholder perception. According to Martinez et al., (2013), the concept of sustainable development has been given shape in a theoretical context. Alvarado-Herrera et al., (2015) stressed the need for a CSR measurement scale based on the three pillars of sustainable development.

5. Scale development

Following the standard scale development process advocated in literature (Churchill, 1979; Anderson & Gerbing, 1988; DeVellis, 1991), a three dimensional scale is developed and validated to measure consumer perception of CSR of hotel companies. An overview of the validation phases is given in Table 1.

5.1. Item generation

Initially, total 46 items were identified after a review of previous literature and CSR and sustainability reports of hotels, and website disclosures. To identify additional items, an extensive review of top

hospitality and tourism journals was conducted. Two Ph.D. scholars independently accessed these 46 items. Modifications were made to some items for the sake of clarity. These items were submitted to an expert panel to judge instrument consistency and appropriateness. The criteria used to eliminate unnecessary items included: (i) ambiguity; (ii) related to more than one factor; (iii) implicit assumptions; and (4) double argument (Shimp & Sharma, 1987). This resulted in 23 items remaining for the next methodological phase. These items were further incorporated into a questionnaire which was used for the survey.

5.2. Sample selection and data collection

Respondents included Indian hotel consumers above 18 years of age. The responses were gathered through a structured questionnaire during checkout of the hotel guest. This was done to ensure that the respondents had enough time to respond to the questionnaire. The respondents were asked to rate the hotels for their socially responsible practices. Data were collected from January to March 2015 in the Delhi and NCR region of India. This region has a population of more than 25 million (UN Report, 2014). Technical details of the sample are given in Table 2.

6. Study 1- scale refinement

The appropriateness of the 23 items was determined through exploratory factor analysis (EFA). The purpose of EFA is to identify where the researcher is uncertain about the linkages between latent and observed variables. In EFA, principal component analysis (PCA) method and varimax rotation are generally used for extracting the factors (Costello & Osborne, 2011). The same approach was followed in this study using SPSS 18.0. Results confirmed the existence of the three factors which are aligned with the theoretical argument proposed in this study. Items having loadings of less than 0.5 and cross loaded on more than two factors were excluded. The Eigen value of 1 was taken as a cut-off criterion for the extraction of factors. This process resulted in a three factor solution for the present scale. These three factors accounted for 64.32% of the total variance. The values of coefficient alpha ranged from 0.881 to 0.945, and fell within the acceptable range as suggested by (Nunnally & Bernstein, 1994). The economic dimension included seven items; the social dimension included nine items; and the environment dimension included eight items. The highest Eigen value (3.45) was shown by the social dimension, highlighting its importance in the measure. Results are shown in Table 4.

Confirmatory factor analysis (CFA) was applied to the three factors identified through EFA. The three factor 23 item CFA model was estimated using AMOS 22.0. The three items were deleted due to low loadings of coefficient of determination (≤ 0.40). The 20 items show an overall model fit to the data (GFI = 0.911, CFI = 0.899; NFI = 0.956, RMSEA = 0.5, S-B $\chi^2 = 1323.56$, df = 149 (1323.56/149, $p < .001$). The average variance extracted (AVE) is above 0.50 for all the dimensions, meeting the recommended value suggested by Fornell & Larcker, 1981; Bagozzi & Yi, 1988. Results are shown in Table 5.

6.1. Construct reliability

The construct reliability was assessed using Cronbach's alpha and composite reliability. Composite reliability shows the internal consistency among the items measuring the given construct (Fornell & Larcker, 1981). The values of Cronbach's alpha and composite reliability exceed 0.70, meeting the criteria of internal consistency as suggested by Nunnally (1978). Table 5 shows the values of each dimension.

Table 1
Overview of the validation phases.

Phases	Objectives	Findings
Phase One: Item generation and reduction		Identification of dimensions of CSR
Literature review		
CSR reports		Reliable items for the scale
Group discussion	Judging content validity	Results of discussion with experts
Phase Two: Psychometric properties of the scale		
EFA	Reduction of items	23 items were retained
	Test the dimensionality of the scale	
Phase Three: Reliability and validity check		20 item were retained
First order CFA	Convergent validity	AVE >0.50 of all the dimension
	Discriminate validity	AVE > than square correlation among all the dimensions
	Composite reliability	$\alpha > 0.70$
Phase Four: Testing a CSR as second order construct		18 items were retained
Second order CFA	Convergent validity	AVE >0.50 of all the dimension
	Discriminate validity	AVE > than square correlation among all the dimensions
	Composite reliability	$\alpha > 0.70$
Phase Five: Testing a nomological validity		

Table 2
Technical data record of the study.

Geographical location	Delhi/NCR region in India
Universe	Hotel guest
Data collection period	Jan to Mar, 2015
Method of data collection	Personal survey
Sample method	Simple random sampling
Data processing	AMOS 22.0
Total responses	833

6.2. Convergent validity

The convergent validity test was used to verify that all the measured items represented their factor (Chau, 1997). Convergent validity refers to the extent to which measures of constructs that theoretically should be related are in fact related. It can be evaluated by using the AVE. Results show that all the items of scale were loaded high on their factors and values of the standardized lambda coefficient were above 0.5 (Steenkamp & van Trijp, 1991), confirming convergent validity of the model (Doll et al., 2008).

6.3. Discriminant validity

Discriminant validity refers to the extent to which measure of a given construct varies from the measures of other constructs in the same measurement model (Hulland, 1999). The discriminate

validity of the dimensions is evaluated by examining the factor correlation and performing Chi square difference test (Anderson & Gerbing, 1988). The factor correlation among the three dimensions was less than 0.80 as shown in Table 6, confirming the discriminate validity of the scale (Bhattacharjee, 2002). To further confirm discriminant validity of the measurement model, chi square values of two of three dimensions (in which the two factors are set as one and correlation is set to be equal to one) of both the unconstrained and constrained models were compared. The chi square value of the constrained model was significantly higher than that of the unconstrained model, which means that the two dimensions were distinct from each other and couldn't be tested as one. All the three dimensions passed the discriminant validity test.

7. Study 2- scale validation

For further validation of the scale, data were again collected from hotel guests. The selected hotels were same as considered in previous studies. The data collection process took eight weeks and resulted in 396 valid responses. The sample description is shown in Table 3.

The three factor structure identified in study one was further confirmed using second order CFA with AMOS 22.0. All items loaded significantly on their respective factors. The model was found reasonably fit to the dataset. All the model fit indices (GFI = 0.911; NFI = 0.899; CFI = 0.923; RMSEA = 0.7) achieved the

Table 3
Sample description.

Characteristics		Sample1 (n = 437)	Sample2 (n = 396)
Age (Years)	18–24	51 (11.67%)	78 (19.69%)
	25–30	96 (21.96%)	64 (16.16%)
	31–40	133 (30.43%)	96 (24.24%)
	41–50	111 (25.40%)	87 (21.96%)
	50& above	46 (10.52%)	71 (17.92%)
Gender	Male	296 (67.73%)	236 (59.59%)
	Female	141 (32.26%)	160 (40.40%)
Education	High school & below	90 (20.59%)	79 (19.94%)
	Graduation	156 (35.69%)	136 (34.34%)
	Post graduation	123 (28.14%)	96 (24.24%)
	None	68 (15.56%)	85 (21.46%)
Occupation	Student	74 (16.93%)	69 (17.42%)
	Self employed	126 (28.83%)	111 (28.03%)
	Retired	82 (18.76%)	45 (11.36%)
	Unemployed	77 (17.62%)	78 (19.69%)
	Worker	78 (17.84%)	93 (23.48%)

Table 4
Results of EFA.

Construct	Items	Factor loadings		
		1	2	3
Economic	CSR1	0.801		
	CSR2	0.783		
	CSR3	0.778		
	CSR4	0.733		
	CSR5	0.697		
	CSR6	0.768		
	CSR7	0.791		
Social	CSR8		0.617	
	CSR9		0.692	
	CSR10		0.733	
	CSR11		0.699	
	CSR12		0.712	
	CSR13		0.763	
	CSR14		0.881	
	CSR15		0.783	
	CSR16		0.541	
Environment	CSR17			0.512
	CSR18			0.781
	CSR19			0.693
	CSR20			0.523
	CSR21			0.511
	CSR22			0.688
	CSR23			0.783
Cronbach alpha		0.945	0.885	0.881
Variance explained = 68.7%, KMO = 0.948, Varimax Rotation method				

Table 5
First order CFA.

Dimension	Items	Standardized loadings	AVE	CR
Economic	CSR1	0.586	0.589	0.913
	CSR2	0.499		
	CSR3	0.628		
	CSR4	0.886		
	CSR5	0.918		
	CSR7	0.642		
	CSR8	0.883		
Social	CSR9	0.968	0.599	0.923
	CSR11	0.723		
	CSR12	0.923		
	CSR14	0.523		
	CSR15	0.911		
	CSR16	0.883		
	CSR17	0.789		
Environmental	CSR18	0.923	0.612	0.986
	CSR19	0.881		
	CSR20	0.966		
	CSR21	0.889		
	CSR22	0.689		
	CSR23	0.569		
		GFI	CFI	NFI RMSEA
S–B $\chi^2 = 1323.56$ df 149 ($p < 0.001$)		0.911	0.889	0.956 0.05

Table 6
Discriminate validity.

	Mean	SD	No. of items	ECO	SOC	ENV
ECO	3.33	0.39	6	0		
SOC	3.68	0.54	7	0.36	0	
ENV	3.86	0.73	7	0.41	0.39	0

threshold levels of model fit (Bagozzi & Yi, 1988; Browne & Cudek, 1975). To establish convergent and discriminant validity of items, the same criteria were followed as in study one. All the measures

achieved acceptable reliability with composite reliability above 0.60 and coefficient of determination above 0.5.

All the items loaded significantly on their factors and there were no unreasonable estimates. Thus, there was no reason to re-estimate our model. To some extent, the theoretical justification for the first order model has been found (Martine et al., 2013). Then we run a new model considering CSR as a higher order construct. Overall, the second order showed a reasonable model fit, although as compared to the multi-dimensional model, it was a poor fit. Two of the 20 items were dropped to improve the model fit. The results are shown in Fig. 1.

7.1. Accessing the nomological validity

To test the nomological validity of the scale, we tested the scale with other theoretically related concepts in literature. The causal relationship between CSR and theoretical variables such as consumer-company identification, consumer satisfaction and brand loyalty (Alvarado-Herrera et al., 2015) has been taken as a frame of reference to test the proposed scale. The aforementioned consumer behavior outcomes have been well established and tested in literature (Marin & Ruiz, 2007; Bhattacharya & Sen, 2003; Luo & Bhattacharya, 2006). Well established scales have been taken from prior literature to measure these three variables: A four item scale was adapted from the study of Cronin, Brady, and Hult (2000) to measure customer satisfaction. A four item scale was taken from the study of Mael and Ashforth (1992) to measure consumer-company identification. Brand loyalty was measured with three items taken from the study of Arnold and Reynolds, 2003. The reliability of these scales was determined by the Cronbach's alpha values (ranging from 0.81 to 0.91) as shown in Table 7, which confirmed the appropriateness of the scale.

To assess nomological validity, correlations were examined between the three dimensions of the CSR scale and the three outcome variables. The economic dimension was found to have a relatively strong correlation with the three outcomes variables-customer-company identification (0.45), customer satisfaction (0.51) and loyalty (0.53). This shows that the dimension is relevant to the consumer behavioral outcomes variables. The relevance of this dimension is also established by its close linkage with consumer perception of CSR performance of the service firm. The social dimension showed a strong correlation with all the outcome variables – customer-company identification (0.43), customer satisfaction (0.23) and loyalty (0.46). The environmental dimension displayed strong and positive correlation with two outcome variables - customer-company identification (0.37) and customer satisfaction (0.20) but, a weak correlation with brand loyalty (0.14). The weak association between environmental responsibility and consumer brand loyalty suggests that this dimension is less relevant to consumers. The descriptive statistics and correlation estimates are shown in Table 8. All the correlation estimates are significant at $p < 0.5$ confirming the nomological validity of the scale according to the criteria suggested by (Shimp & Sharma, 1987).

8. Descriptive statistics

The development and validation of the CSR scale proposed in this study provides a measure of consumer perception of socially responsible activities of hotels. Through the standard scale development procedure, the three domains of CSR activities were confirmed. The most highly rated items of CSR activities are the following: assumes a role in society that goes beyond mere profit generation (mean = 5.88); direct part of its budget to donation and social work favoring the disadvantaged (mean = 5.65); reduces its

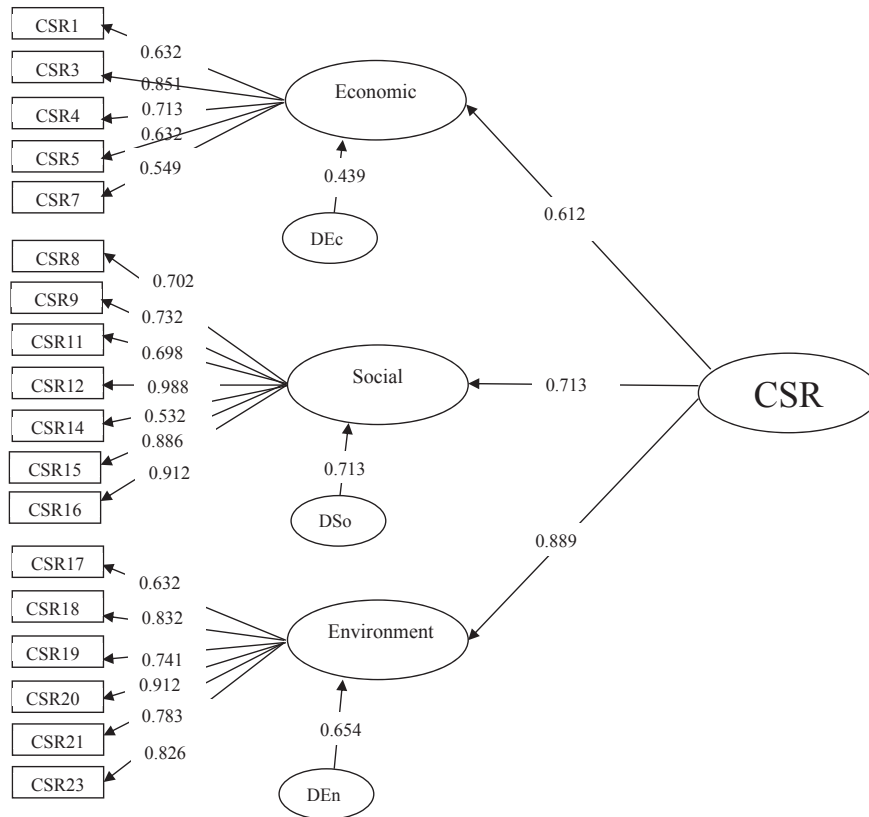


Fig. 1. Second order CFA for study 2. P < 0.001.

Table 7
Customer outcomes variables.

	Coefficient of determination	Sources
Factor: Customer satisfaction		AVE = 0.53; CR = 0.89
SATS1	0.865	Cronin et al., 2000
SATS2	0.912	
SATS3	0.536	
SATS4	0.789	
Factor: loyalty		AVE = 0.611, CR = 0.81
LOY1	0.761	Arnolds & Reynolds, (2003)
LOY2	0.791	
LOY3	0.889	
Factor: C–C identification		AVE = 0.533, CR = 0.91
C–CI1	0.532	Mael and Ashforth (1992)
C–CI2	0.698	
C–CI3	0.785	
C–CI4	0.981	

consumption of natural resources (mean = 5.12); and keeps a strict control over its cost (mean = 4.98). The lowest rated items were the following: promotes equal opportunity when hiring employees

Table 8
Means, standard deviation and correlation coefficient of the scale.

	Means	SD	No. of items	1	2	3	4	5	6
1. Economic	3.98	0.61	5	0					
2. Social	4.12	0.54	7	0.35	0				
3. Environment	4.98	0.62	6	0.61	0.41	0			
4. C–C identification	3.88	0.74	4	0.45	0.43	0.37	0		
5. Customer satisfaction	3.79	0.67	4	0.51	0.23	0.20	0.11	0	
6. Loyalty	4.13	0.62	3	0.53	0.46	0.14	0.32	0.54	0

(mean = 3.12); communicates to its customer its environmental practices (mean 3.23); and honestly informs about its economic situation to its shareholders. A comparison of mean scores of the scale dimensions was carried out to ensure significant difference among them. Results as shown in Table 8 reveal that there significant differences existed in the perceived importance attached to CSR dimensions by consumers. In the hospitality industry, consumers give more importance to the environmental dimension as compared to the social and economic dimension. As shown in Table 8, the highest rated dimension is environmental (mean = 4.98) and the lowest rated dimension is economic (mean = 3.98). The Mean score of the CSR items is shown in Table 9.

9. Discussion and implications

This study investigates consumer perception of CSR activities of hotels in India (Alvarado-Herrera et al., 2015; Ayuso, 2006; Lee & Park, 2009), The unique contribution of this study is the development and validation of a CSR measurement scale based on consumers' perceptions of CSR activities of hotels. In current literature,

Table 9
Mean test of the ratings of CSR items.

Items	Mean	Items	Mean
CSR1	3.98	CSR14	3.12
CSR3	3.85	CSR15	4.18
CSR4	4.12	CSR16	4.47
CSR5	4.98	CSR17	3.33
CSR7	2.98	CSR18	4.61
CSR8	4.23	CSR19	4.11
CSR9	5.98	CSR20	5.12
CSR11	3.36	CSR21	3.23
CSR12	5.65	CSR23	3.78

majority of empirical studies have focused on the environmental practices of hotels only. This study contributes to the body of literature by providing a measurement instrument relevant to the hospitality industry from a holistic perspective.

The CSR scale developed in the present study is an important step towards the advancement of the theoretical argument (Schwab 1980). The findings of the present study confirm empirical validation of the three distinct dimensions (economic, social and environment) of CSR. Validity of the scale is further confirmed through testing the causal relationship between CSR and the theoretically related variables using structural equation modeling. Our findings suggest that companies should pay attention to all issues rather than one dimension in particular.

The most highly rated dimension of consumer perception of CSR is the environment. Implementation of CSR practices, especially environmental practices in hotels can result in cost savings for the company (Han et al., 2009; Mair & Jago, 2010). This may act as a motivating factor for hotel companies to engage in green practices (Tzschentke, Kirk, & Lynch, 2008). Some consumers perceive that engaging in CSR activities is part of the company's mission and belief to do the right thing in society (Mair & Jago, 2010). Hoteliers largely engage in CSR practices to reduce cost of operations (Bohdanowicz, 2007). Also, hotels spend a substantial part of their profits towards the well being of society. This finding is in line with those of Bohdanowicz & Zientara (2008). This study provides practitioners with a valid and reliable instrument to measure consumer perception of CSR initiatives, enabling clear discrimination between the three dimensions of the sustainable development framework.

The unique contribution of this study lies in developing a valid and reliable scale for measuring consumers' perception of CSR based on the theoretical approach of sustainable development. Enabling consumer evaluation of hotel services with respect to each dimension of CSR is a major contribution. While several ways of measuring CSR activities have been discussed in literature from a stakeholder perspective (Maignan & Ferrell, 2000; Turker, 2009), this study provides a measure of consumer perception of CSR activities in the hospitality industry. This measurement instrument is developed through a systematic procedure of scale development as suggested by Churchill (1979). The process included study of two distinct samples in five stages. Additionally, various tests and retests were conducted to establish validity of the scale. Finally, 18 items under three dimensions -economic, social and environmental – were arrived at.

The theoretical contribution of the study is as follows: First, the study postulates CSR as a multi-dimensional construct rather than a one dimensional construct as understood in previous studies (Becker-Olsen, Cudmore, & Hill, 2006; Brown & Dacin, 1997). This finding supports those of Alvarado-Herrera et al., (2015), and confirms the multidimensionality of consumer perception of CSR. These findings are very significant because no previous study has attempted to measure consumer perception of CSR based on the

sustainable development framework in Asian countries. Second, this study supports the concept of triple bottom line as advocated by Elkington (1998) – one that has been widely accepted by practitioners worldwide. The results of the study overcome the shortcomings of Carroll's (1979) framework as expressed in previous studies regarding the dimensionality of consumer perception of CSR (Gracia de Los et al., 2005; Maignan, 2001). Carroll's (1979, 1991) framework of CSR is better suited to measure consumer expectations about CSR, but not necessarily consumer perception about socially responsible activities of firms (Alvarado-Herrera et al., 2015).

Carroll (1999) stated that many individuals believed that the economic dimension was what the company emphasized for itself while the other dimensions reflected what the firm did for others. Carroll (1999) further added that although individuals did not perceive the economic dimension as part of CSR, yet “financial viability is something that firms do for society as well, although we do not see it like that” (p. 284). Therefore, excluding an essential element such as the economic dimension from the definition of CSR seems illogical. In light of the discussion above, using a sustainable development approach to measure consumer perception of CSR in the hospitality industry seems necessary.

10. Limitation and future research directions

The hotels where the consumers surveyed stayed are located in a metropolitan city of India. This may not reflect consumer perception of economic, social and environmental issues in other regions of the country and the world. A deeper analysis of CSR activities identified in this study could be conducted to provide greater insights to hotel managers regarding CSR. Replicating this study in a cross cultural setting is recommended to take into account the cultural differences influencing consumer perception of CSR (Maignan, 2001). As hotel companies are engaging the social welfare activities and are getting benefited also by this, it is believed that the CSR movement in the hotel industry will proceed to strengthen and gain prominence (Levy & Park, 2011). Predictive validity of the scale needs to be corroborated through studies on the relationship between CSR and other additional behavioural outcomes (e.g. Intention to revisit, willingness to pay, etc.).

The items in the proposed scale assume that even before answering the question, the consumer has prior knowledge about the CSR activities of the firm. However, in real market settings it has been found that consumers' level of awareness of CSR activities is very low (Pomeroy & Dolnicar, 2009; Fatma & Rahman, 2015a, 2015b). This information asymmetry during the application of a scale has been found in other scale development studies also (e.g. Parsuraman et al., 1988; Walsh & Beatty, 2007). A lack of information about the same items results in a halo effect (Nisbett & Wilson, 1977), which means applying a general opinion about socially responsible practices to evaluate the entire range of CSR activities. Managers using the proposed scale should consider this phenomenon and try to reduce this effect by providing prior information about the CSR activities undertaken by their hotel to consumers. This approach (making the consumer aware of CSR initiatives before soliciting responses) has been followed in previous CSR studies also (e.g. Martinez et al., 2013). The developed scale is more suitable for service firms than manufacturing companies. Having said that, the scale could be applied to other industries to establish its generalizability. The proposed scale should be tested considering the moderating role of demographic characteristics such as age, gender and income because these variables influence consumer perception of CSR.

Appendix

	Dimensions	Item	References
<i>This company</i>			
CSR1	Economic	tries to ensure its survival and long term success.	Gracia de Los et al. (2005)
CSR3	Economic	tries to improve its economic performance.	Gracia de Los et al. (2005)
CSR4	Economic	tries to ensure its survival and long term success.	Maignan, Ferrell, and Hult (1999); Gracia de Los et al. (2005); Maignan (2001); Mercer (2003)
CSR5	Economic	keeps a strict control over its cost.	Maignan et al. (1999); Gracia de Los et al. (2005)
CSR7	Economic	honestly inform about its economic situation to its shareholders.	Mercer (2003)
CSR8	Social	Helps to solve social problems	Maignan (2001)
CSR9	Social	assumes a role in society that goes mere profit generation	Gracia de Los et al. (2005), Maignan (2001), Maignan et al. (1999)
CSR11	Social	Concerned with improving the general well- being of society	Maignan (2001), David et al. (2005), Gracia de Los et al. (2005), and Singh et al. (2008)
CSR12	Social	direct part of its budget to donation and social work favoring the disadvantaged.	Maignan (2001), David et al. (2005), Gracia de Los et al. (2005), and Singh et al. (2008)
CSR14	Social	promotes equal opportunity when hiring employee	Martínez, Pérez, and Rodríguez del Bosque (2013)
CSR15	Social	Engage in philanthropy contributing to such cause as the art, education and social services	Fatma, Rahman, & Khan, 2014
CSR16	Social	Provides training and promotion opportunity to its employees	Bigne et al., 2005
CSR 17	Environmental	Exploits renewable energy in a productive process compatible with the environment	Martínez et al.,(2013); Bigne et al., 2005; Manaktola and Jauhari, 2007
CSR18	Environmental	is concerned with respecting and protecting the natural environment.	Garcia de los salmons et al., 2005
CSR19	Environmental	have a positive predisposition to the use, purchase, or production of environmentally friendly goods	Gallardo-Vázquez et al., 2014;
CSR20	Environmental	Reduces its consumption of natural resources	Martínez et al.,(2013); Bigne et al., 2005
CSR 21	Environmental	communicates to its customer about its environmental practices	Bigne et al., (2005); Knowles et al., (1999); Manaktola and Jauhari (2007)
CSR23	Environmental	participates in environmental certification	Manaktola and Jauhari (2007)
SATS1	Satisfaction	This hotel offers exactly what I need for my accommodation	Cronin et al. (2000)
SATS2	Satisfaction	I like staying in this hotel	Cronin et al. (2000)
SATS3	Satisfaction	Staying in his hotel makes me feel great	Cronin et al. (2000)
SATS4	Satisfaction	My choice to purchase this hotel service is nice	Cronin et al. (2000)
LOY1	Loyalty	I am loyal to this company	Arnold and Reynolds (2003)
LOY2	Loyalty	I have developed a good relationship with this company	Arnold and Reynolds (2003)
LOY3	Loyalty	I am a loyal customer of this company	Arnold and Reynolds (2003)
CCI1	Identification	If someone criticize this company, it feels like a personal insult	Mael and Ashforth (1992)
CCI2	Identification	When I talk about this company, I usually say “we” rather than “they”	Mael and Ashforth (1992)
CCI3	Identification	I am interested in what others think about this company	Mael and Ashforth (1992)
CCI4	Identification	When someone compliments this company, it feels like a personal compliment to me.	Mael and Ashforth (1992)

Note: All the items were anchored on seven point Likert scale (ranging 1 = strongly disagree to 7 = strongly agree).

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