

ASSESSING THE CHALLENGES AND IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY (CSR) PRACTICES OF HOTELS AND RESORTS IN OCCIDENTAL MINDORO

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ABSTRACT

The research assessed the challenges and the implementation of Corporate Social Responsibility (CSR) practices in Occidental Mindoro's hotels and resorts. One of the main goals was to recognize the obstacles that the management had to deal with regarding the areas of awareness and knowledge, government support, and financial resources; another goal was to ascertain the degree of CSR application in all aspects environmental, philanthropic, economic, and ethical; and lastly, to study the correlation between these variables. A descriptive-correlational quantitative design was employed for the study, and the data were gathered from a total of eighty-three (83) hotel and resort managers through a validated questionnaire and were subsequently analyzed using mean, standard deviation, and Pearson correlation. Findings showed that the lack of government support was the main challenge ($\text{mean}=3.25\pm1.10$), while a lack of awareness, knowledge, and financial resources created difficulties of moderate level. Despite the above constraints, CSR implementation was rated high ($\text{mean}=3.93\pm.78$) especially in the areas of ethical and economic. Results did not suggest any significant relationship between most of the challenges and CSR implementation which means that hotels and resorts have continued CSR initiatives despite the limitations. Conversely, the study revealed a strong connection between government support and ethical labor practices. The KAMPILAN Action Plan was presented by the researchers with the goal of enhancing CSR-awareness, solidifying cooperation between the stakeholders, and increasing sustainable tourism in Occidental Mindoro to close the gaps.

Keywords: *corporate social responsibility, KAMPILAN, hospitality industry, hotels, resorts sustainable tourism*

SDG: *SDG 8 - Decent work and economic growth, SDG 11 - Sustainable cities and communities, SDG 12 - Responsible consumption and production, SDG 13 - Climate change, SDG 17 - Partnerships for the Goals*

INTRODUCTION

The hospitality industry, which mainly composed of hotels, resorts, lodges, restaurant, and travel services, was a major player in the global economic growth. However, its fast expansion brought with it various environmental and social issues, for example, the overuse of water and energy, the rising of waste, and the pressure of the host communities (Guzzo et al., 2020; Dragin et al., 2022). The rapid development of tourism over the last decades has deepened these problems and pointed out the necessity of more responsible business practices in the sector. Academics have considered Corporate Social Responsibility (CSR) as a pivotal tool through which hospitality and tourism units can integrate morally correct labor practices, local community involvement, and environmental conservation (Achmad & Yulianah, 2022; Mijatov et al., 2022).

In the Philippine context, CSR was now a mandatory activity in law by the Senate Bill No. 1239 called "The Corporate Social Responsibility Act", which obliged businesses to implement CSR initiatives. Moreover, CSR corresponded to the Sustainable Development Goals (SDGs), which facilitates social welfare and solving global issues. Furthermore, the tourism and hospitality industry in the Philippines has been growing rapidly, leading to a higher demand for hotels and resorts to implement environmentally friendly, socially responsible and morally upright practices through Corporate Social Responsibility (CSR). Biadora et al., (2024) observed that the growth of the industry had intensified the call for establishments to become contributors to the welfare of the community and the protection of nature. Nevertheless, as a new tourism destination, CSR activities in Occidental Mindoro have only been slowly developed and infrequently implemented. The LGU Tourism Office mentioned that while the local tourism program was full of CSR-related activities, the individual hotels and resorts hardly had any direct initiatives, most probably due to their limited awareness, lack of resources and insufficient technical support. As it was described by Alizadeh (2022), stated that organizations could not invest in CSR activities until they were stable financially, while Krishna (2024) and Khodaviren & Dhar-Bhattacharjee (2024), stated that the limited government support and high cost of CSR-related initiatives. The adoption of CSR took time, skill and investment, which may not be accompanied by direct financial benefits. Also, other issues like poor governmental support, limited funds, incompetence and unaffordability of sustainable products remain to discourage hotels and resorts from engaging in socially responsible activities.

Previous research reported the use of Corporate Social Responsibility (CSR) practices across different regions of the Philippines, showing both the achievements and the problems that still exist. Resorts in CALABARZON took CSR measures that are mainly geared towards environmental conservation, community engagement and compliance with legal regulation, thus, showing how tourism establishments can be a source of sustainable development [Borbon, 2020]. Similarly, hotels in the Ilocos Region have initiated CSR scheme that covered various areas such as environmental management, community development, marketplace ethics, and workplace welfare, thus enabling these establishments to improve their image, gain more solid stakeholder relations, and at the same time, practice responsible tourism [Bolong & Felicen, 2022]. In addition, the case of Hilton Manila and other major hospitality chains was not different as they too documented extensive CSR programs that included waste-reduction campaigns such as "No Plastic by 2030". The Hilton Manila chains is also the author of one significant practice in the journal article by Achmad and Yulianah [2022], the so called "Earth Guest Program" this program also had a powerful social aspect in the context of its ecological oriented efforts according to the ECO-Pro framework in order to conserve the natural resources and improve the general welfare of populations.

Despite an increased interest in Corporate Social Responsibility (CSR), the concept was fraught with numerous barriers impeding its becoming part of the business processes in the industries [Mahmood et al., 2021]. This study focused on Occidental Mindoro, a developing tourism destination where the CSR practices of hotels and resorts were minimally implemented. The study aimed to assess the extent of CSR implementation, identify the challenges and barriers faced by local establishments, and finally to find out how to infiltrate more CSR and eco-friendly practices in the province. This study investigated the application of CSR implementation in an emerging tourism context, providing localized insights that could help industry stakeholders and policymakers strengthen sustainable tourism development and support community welfare.

METHODS

Research Design

The study was conducted using a descriptive-correlational research method to determine the problems and implementation of CSR practices among hotels and resorts in Occidental Mindoro. The descriptive aspect sought to point out and shed light on some of the difficulties faced by the management, such as low awareness, little or no government backing, and lack of funds. Besides, the research investigated the degree of the connection among hotels in relation to CSR practices across the environmental, philanthropic, economic, and ethical dimensions. It formed a correlational design that aimed at determining a significant correlation between the challenges and CSR practices that were identified and provided insights into the improvement of socially responsible and sustainable practices in the province.

Study Site

This study was conducted in the Province of Occidental Mindoro during the First Semester of the Academic Year 2024–2025. The province was particularly chosen due to limited CSR awareness and implementation in its hotel and resort industry, which hindered sustainable tourism development and prevented the region from fully benefiting from CSR practices. [Occidental Mindoro was situated along the western part of the island, located south of the province of Batangas in Southern Luzon]. The towns of Looc and Lubang were excluded from this study due to challenges related to their geographic location and accessibility, which might have impacted the data collection process.

Sample

The unit of research sampling in the study was on the management of hotels and resorts located in the province of Occidental Mindoro excluding the towns of Looc and Lubang. According to the data given by the Provincial Tourism Office of Occidental Mindoro, there were a total of 104 hotels and resorts in the province without considering the data of Looc and Lubang. Calculation of the sample size performed as Raosoft showed that a sample size of 83 respondents and above was needed to have 95% level of confidence with the actual value within the $\pm 5\%$ of the value surveyed given a population size of 104 and population proportion of 50. Purposive sampling helped the researcher in selecting the hotel and resort managers who oversaw CSR related decisions. To establish the respondents who were qualified, appropriate, and fit to participate in the research, a qualifier question that addressed their managerial experience was applied in terms of their years of experience.

Research Instrument

A structured questionnaire was used in the study to evaluate both the challenges and implementation of Corporate Social Responsibility (CSR). The pilot test of the instrument demonstrated a high degree of reliability based on Cronbach Alpha and all dimensions had acceptable scores, which was a good internal consistency. The questionnaire was divided into three parts: (1) the qualifier questions to make sure that respondents should possess a relevant managerial experience, (2) the items of CSR challenges which included lack of awareness, government support, and financial constraints, and (3) the measurement of CSR implementation on environmental, philanthropic, economic and ethical levels.

Responses were collected using a Likert scale (1-Strongly Agree to 5-Strongly Disagree) that allowed the statistical analysis of patterns and the levels of CSR awareness and practices. Altogether, the tool was well-designed, validated, and suitable to analyze the CSR implementation in hotels and resorts.

Data Collection

The researchers sought permission and approval to collect data to the hotel and resort management. Furthermore, the respondents were informed of the purpose of the research through a formal letter that had been signed and approved by the Research Adviser and brought to the attention of the Program Head of the School of Hospitality Management regarding the research questionnaires. In conveniently accessible places, data were collected through face-to-face methods, so that all information given was kept confidential and was used solely in this study. Questionnaires that were completed were encoded and checked regarding accuracy and completeness.

Ethical Consideration

The research was conducted in strict adherence to rights, privacy and dignity of participants in compliance with the Data Privacy Act (RA 10173). Data collection was carried out with informed consent whereby the participants were made to be aware of the purpose of the study, their voluntary participation and their right to withdraw at any given time. Confidentiality and anonymity were maintained by coding or removing identifying information. No data was shared without consent, and it was only used as intended. High security was enforced, such as limited access, physical and electronic data storage and disposal. The researchers held accountability, transparency, and ethical management of data in the study.

Data Analysis

The research information was structured and quantified through statistical software, which is SPSS. Descriptive statistics like Mean and Standard Deviation were applied in the evaluation of the impact of difficulties in execution of CSR practices in Occidental Mindoro hotels and resorts. The characteristics of this study involved the Pearson correlation method to study the influence between the challenges and CSR implementation practices by hotel management in applying CSR practices in hotels and resorts in Occidental Mindoro.

RESULTS

Challenges faced by hotels and resorts management

Table 1 revealed that the hotels and resorts operating in Occidental Mindoro had to deal with moderate difficulties in the realization of Corporate Social Responsibility (CSR) practices, as their average score was 3.06 and the standard deviation .88. Governmental support was listed as the major challenge (mean=3.25±1.10). This was followed by awareness and knowledge in CSR with (mean=3.12±1.04), while the last position belonged to financial resources (mean=2.83 ±.93).

Table 1. Challenges faced by hotels and resorts management in implementing CSR practices.

Challenges faced by hotels and resorts management	Mean	SD
Awareness and Knowledge	3.12	1.04
1. Hotels and resorts have insufficient information about CSR initiatives relevant to the hospitality industry.	3.18	1.32
2. Hotels and resorts are lacking of skills and knowledge needed to create effective CSR programs.	3.21	1.21
3. Hotels and resorts do not include CSR-related information in their employee orientation programs.	3.18	1.16
4. Hotels and resorts lack an understanding of the long-term advantages of adopting CSR strategies.	3.01	1.14
5. Hotels and resorts management is unaware of the potential risks of not adopting CSR practices.	3.00	1.24
Governmental Support	3.25	1.10
1. Government does not provide clear guidelines and support for implementing CSR practices, such as policies that encourage sustainable tourism or environmental protection.	3.30	1.30
2. The government does not support the hotels and resorts industry in adopting CSR strategies, like offering tax breaks or funding opportunities for green initiatives.	3.29	1.23
3. Government does not actively promote awareness of CSR benefits in the hospitality industry.	3.20	1.25
4. There is no monitoring or accountability from the government to ensure hotels adhere to CSR standards.	3.17	1.25

5. Government does not appropriately address the unique challenges of rural or small-scale hotels in implementing CSR. 3.27 1.22

Financial Resources 2.83 .93

1. Hotels and resorts do not have enough support in terms of human resources, like dedicated staff or volunteers, to help implement CSR activities effectively. 2.61 1.13
2. Hotels and resorts have no budget allocation for CSR - related staff training or workshops. 2.93 1.17
3. Hotels and resorts cannot afford the technology upgrades necessary for eco-friendly operations. 2.75 1.26
4. Hotels and resorts are unable to measure the financial returns of CSR activities, making justification difficult for future investments. 2.95 1.15
5. Hotels and resorts cannot balance profitability with CSR activities due to tight operational budgets. 2.92 1.16

Weighted Mean 3.06 .88

Legend: 1.00 – 1.49 = Very Low, 1.50 – 2.49 = Low, 2.50-3.49 = Moderate, 3.50 – 4.49 = High, 4.50-5.00 = Very high

Implementation of Corporate Social Responsibility (CSR) of hotels and resorts.

The implementation of CSR practices in the hospitality sector of Occidental Mindoro has been rated high despite being a challenge, with an overall mean of 3.93 and standard deviation of .78. The ethical dimension of CSR was given the most weight (mean=4.33±.93). The economic dimension also got a high score (mean=3.87±.89). The environmental dimension was not far behind (mean=3.85±.91). The philanthropic dimension was, nevertheless, the least of the four but still earned a nice rating (mean=3.66±.82).

Table 2. Implementation of Corporate Social Responsibility (CSR) of hotels and resorts.

Implementation of Corporate Social Responsibility (CSR)	Mean	SD
Environmental Aspect	3.85	.91
1. Hotels and resorts encourage guests to participate in energy-saving practices, such as turning off lights or air conditioning when leaving their rooms.	3.92	1.12
2. Hotels and resorts actively engage in local environmental awareness campaigns, such as beach cleanups or wildlife protection initiatives.	3.94	1.14
3. Hotels and resorts have implemented water conservation measures, such as using low-flow faucets and efficient irrigation systems.	3.88	1.08
4. Hotels and resorts reduce food waste by promoting sustainable practices in their kitchens, such as composting or donating surplus food.	3.93	1.19
5. Hotels and resorts have implemented a paperless system or use recycled paper in their operations to minimize deforestation and waste production.	3.58	1.15
Philanthropic Aspect	3.66	.82
1. Hotels and Resorts and resorts provide substantial support to community programs that benefit local residents.	3.93	.94
2. Hotels and resorts have established a volunteer program for community service and charitable activities.	3.75	.99
3. Hotels and resorts operate a foundation that promotes learning and educational opportunities for the community.	3.46	1.15
4. Hotels and resorts donate a percentage of their annual profits to local charities or community development programs.	3.54	1.02
5. Hotels and resorts organize annual charity events, such as fundraising dinners or marathons, where the proceeds are donated to local hospitals, schools, or community centers.	3.62	1.07
Economic Aspect	3.87	.89
1. Hotels and resorts actively support local businesses by sourcing products and services from them.	4.13	1.04
2. Hotels and resorts conduct regular assessments of its economic impact on the local community	3.61	1.05
3. Hotels and resorts support small local businesses by offering them opportunities to showcase their products or services to guests.	3.99	1.01

4. Hotels and resorts offer part-time job opportunities to local residents, helping them earn an income while balancing other commitments such as studies or family care.	3.86	1.20
5. Hotels and resorts contribute to local job training and skills development programs to ensure a sustainable workforce in the area.	3.79	1.19
Ethical Aspect	4.33	.93
1. Hotels and resorts management ensure that workers have a safe and healthy work environment.	4.36	1.03
2. Hotels and resorts management compensate employees with competitive salaries.	4.26	.96
3. Hotels and resort management implement data privacy to both employees and guests.	4.40	1.01
4. Hotels and resorts management make sure that their advertisements and promotions are truthful and not misleading.	4.27	.99
5. Hotels and resorts management handles customer complaints and concerns in a fair and ethical manner.	4.36	1.07
Weighted Mean	3.93	.78

Legend: 1.00 – 1.49 =Very Low, 1.50 – 2.49 = Low, 2.50-3.49 = Moderate, 3.50 – 4.49 = High, 4.50-5.00 = Very high

Relationship between challenges and implementation of CSR in Hotels and Resorts

In table 3, the correlation between challenges and the implementation of CSR in the hotel and resort industry of Occidental Mindoro is presented. Most of the challenges do not significantly affect the implementation of the CSR practice (r-coefficient = .011, p-value = .923), thus implying no significant relationship. In contrast, there is a strong positive correlation (r-coefficient = 0.244, p-value= 0.025) between government support and ethical implementation of CSR.

Table 3. Relationship between challenges and implementation of CSR in Hotels and Resorts

Challenges Faced in Implementing CSR	Implementation of CSR Practices	Correlation Coefficient	Significance	Interpretation
Awareness and knowledge	Environmental	-.111	.315	Not Significant
	Philanthropic	-.071	.524	Not Significant
	Economic	-.024	.262	Not Significant
	Ethical	.052	.640	Not Significant
Governmental support	Environmental	-.007	.952	Not Significant
	Philanthropic	.007	.949	Not Significant
	Economic	.026	.815	Not Significant
	Ethical	.244	.025	Significant
Financial resources	Environmental	-.091	.411	Not Significant
	Philanthropic	-.060	.585	Not Significant
	Economic	.044	.690	Not Significant
	Ethical	.150	.173	Not Significant
	Overall	.011	.923	Not Significant

p-value < 0.5 = Significant

DISCUSSION

The challenges faced by hotels and resorts in adoption of Corporate Social Responsibility (CSR) are moderate with the governmental support coming out as the biggest hurdle, then awareness and knowledge and lastly the financial resources. This implies that the obstacles to CSR implementation are more institutional and organizational than financial. The deficiency in knowledge and skills of the hotel staff means that CSR is not yet a fully implemented part of the operational strategies. This confirms the conclusion of Oh et al. (2021) who have found out that employee lack of knowledge in CSR decreases participation and efficiency of the CSR programs. On the same note, Tokro (2024) noted that lack of training leads to fragmented and informal ways of CSR. These results suggest that enhancing the internal capacity by education and training becomes critical to the reinforcement of CSR implementation. The presence of governmental support as the main obstacle reveals the relevance of the policy orientation, incentives and institutional support in terms of CSR adoption. Lack of clear guidelines and support mechanisms implies that hotels might not be able to match their initiatives with overall sustainability objectives. This observation aligns with Mahmood et al. (2021), who observed that vague instructions and poor institutional frameworks are barriers to integrating CSR into the tourism processes. Similarly, Borbon (2020) noted that

even though the government encourages the use of CSR, there is insufficient training and monitoring systems, which restrict its use at local levels. This means that it is important to enhance the cooperation between government agencies and the hospitality industry so that the practices of CSR are more organized and regular. Financially, the outcomes suggest that financial constraints are present, however, they are not the most pressing. Rather, it is difficult to spend resources and measure the results of CSR. This observation corresponds with Khatter (2025), who cited budget limitations and challenges in measuring the CSR impact as some of the major challenges in the hospitality sector. In addition, Khodaviren and Dhar-Bhattacharjee (2024) noted that even small and medium-sized hotels might have limited resources, but it is possible to promote CSR by being strategic and focusing on partnerships. This implies that CSR can be implemented even in the situation of limited financial resources as long as resources are utilized effectively.

Despite these challenges, the study reveals a high level of CSR implementation, particularly in ethical and economic aspects. This implies that even when limited, hotels and resorts can engage in being responsible. The high score in ethical practices implies that a legal framework and labor standards are very influential in promoting CSR adoption. Ethical CSR, like employee welfare and data privacy, is a way of the industry to demonstrate that it keeps trust and is accountable. This gives credence to the idea that CSR in hospitality is regularly based on regulatory compliance and operational responsibility, as opposed to voluntary initiatives. Additionally, it is revealed that environmental and philanthropic practices are also common but some of the activities are not a priority like the adoption of advanced technologies in sustainability. This indicates that hotels focus more on visible and community-based CSR, which is easier to carry out and can directly impact stakeholders. This is in line with the fact that CSR activities in the hospitality industry are usually integrated into day-to-day activities and are not in any way planned programs. Although positive, such practices can be rather short-term in terms of strategy and their results can be measured.

The correlation analysis further reveals that there is no significant relationship between the challenges faced and the level of CSR implementation. This means that the hotels and resorts can still undertake CSR activities without sustaining severe challenges. This observation implies that management commitment, organizational culture, and stakeholder expectations could be internal forces that could significantly influence adoption of CSR as opposed to external constraints. This aligns with the arguments by Uyar et al. (2020), who stated that the implementation of CSR does not necessarily rely on the perceived challenges but on organizational priorities and values. Nevertheless, the notable correlation between governmental support and ethical practices shows that institutional support is still relevant especially in the assurance of compliance-based CSR initiatives.

This study has limitations such as cross-sectional and a narrow scope of geography, which could limit the generalizability of the results. Response bias can also be brought about by the use of self-reported data. Future studies can be done on additional determinants of the CSR implementation like organizational culture, leadership and stakeholders' engagement and can also be done in other areas or longitudinally to enhance the understanding of the long-term effects of the CSR practices.

CONCLUSIONS AND RECOMMENDATION

The research indicates that hotels and resorts in Occidental Mindoro have moderate difficulties in adopting Corporate Social Responsibility (CSR), governmental support being the most notable obstacle because of the absence of guidelines, policies and incentives. Regardless of these difficulties, the findings indicate that the establishments have a moderate rate of CSR application with the ethical element being the most regularly enforced especially in the provision of employee welfare, data privacy, fair pay, and transparency. The results also show that the level of CSR implementation is not significantly linked to the difficulties encountered, which implies that hotels and resorts can continue to practice CSRs without having to cease activities due to current limitations. Nonetheless, the correlation between governmental support and ethical CSR practices was significant, which makes institutional support an important factor in enhancing compliance-based initiatives.

This research paper suggests that closer cooperation between hotels and resorts, government agencies, educational institutions, and community organizations should be used to improve the implementation of CSR. The clear and localized CSR guidelines, incentive programs, and capacity building initiatives arranged by the agencies like LGUs, DENR, and TESDA are needed. Hotels and resorts are urged to incorporate CSR in their day-to-day activities by enacting feasible programs like environmental conservation, community participation, and sourcing locally. Additionally, accountability and continuous improvement can be encouraged by the creation of a monitoring and evaluation system of CSR activities and recognition programs. To further enhance CSR practices in the hospitality industry, future studies could examine other variables affecting the implementation of CSR including organization culture and leadership.

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The authors declare no conflict of interest.

DECLARATION OF AI USE

The authors declare that QuillBot was utilized solely for language editing and paraphrasing purposes in the preparation of this manuscript. All generated outputs were thoroughly reviewed, verified, and revised as necessary by the authors, who assume full responsibility for the accuracy and integrity of the content.

AUTHOR CRediT STATEMENT

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