

CORPORATE SOCIAL RESPONSIBILITY (CSR) IN A TRANSITIONAL COUNTRY CONTEXT

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Abstract

This research was done on the sample of 206 employees in hotels of Kopaonik, Serbia. The goal of the study was to establish relationships of the employees' perception of the previously established dimensions of corporate social responsibility (CSR) (Philanthropic, Legal, Economic and Ethical) and their socio-demographic characteristics (gender, age, education, marital status, monthly income, place of the residence). CSR was measured using Carroll's Model of Social Performances (Carroll 1979; Carroll/Shabana 2010; Carroll 2016). Results indicate that there are significant relationships between the employees' perception of Philanthropic, Economic and Ethical dimensions of CSR and their age. Another significant relationship of the employees' perception is identified between Philanthropic dimension and the employees' education degree. Finally, the research results show that there are relationships between employees' perception of Legal dimension and their monthly income. Research results provide the information necessary for better understanding of the employees with different socio-demographic background. Finally, the study shows that employees are an important resource of the organisation and that implementation of CSR activities depends on them.

Keywords: corporate social responsibility, Carroll's Model of Social Performances, socio-demographic characteristics, hotel employees, Serbia

INTRODUCTION

In recent decades, Corporate Social Responsibility (CSR) has become increasingly prominent as a guiding framework for businesses worldwide, reflecting a growing awareness of their

impact on society and the environment (Abad-Segura, Cortés-García, Belmonte-Ureña, 2019; Mijatov et al., 2023). CSR encompasses a range of responsibilities, including ethical conduct, environmental stewardship, philanthropic activities and compliance with legal standards (Fatima, & Elbanna, 2023; Wang, 2016).

The hospitality industry plays a crucial role in the global economy (Dragin et al., 2022a), encompassing a diverse array of businesses, including hotels, restaurants, resorts, and travel services. Given its extensive interactions (Dragin et al., 2024) with guests, employees, suppliers and local communities, the hospitality sector is uniquely positioned to contribute to CSR goals and address societal and environmental challenges. CSR initiatives in the hospitality industry often focus on areas such as environmental sustainability, community engagement, ethical labour practices and responsible tourism (Mijatov et al., 2022).

Within the hospitality industry, where interactions with diverse stakeholders are integral to business operations, understanding the perceptions of CSR among employees is paramount to fostering sustainable business practices and enhancing stakeholder engagement. This paper investigates the perceptions of hotel employees regarding the dimensions of CSR - namely, Philanthropic, Legal, Economic and Ethical (Carroll, 1979, 2016) - and explores the influence of their socio-demographic characteristics on these perceptions. By examining how employees perceive and prioritise different aspects of CSR, as well as how their socio-demographic profiles shape these perceptions, this study aims to provide valuable insights for hotel managers, policymakers and CSR practitioners seeking to enhance CSR initiatives within the hospitality sector in countries in transition such as Serbia.

Theoretical background

As already mentioned, organisations worldwide are increasingly focused on investing into the various activities related to CSR, as well as in the better understanding of this concept. Starting from the 60s of the XX century, there is a constant growth in the number of studies regarding the importance and the effect of CSR for business environment of organisations (Dahlsrud, 2008; Carroll, & Shabana, 2010). “CSR should be involved in a triple bottom line that considers that an organisation’s success depends on its economic profitability, environmental sustainability and social performance” (Zadek, Sabapathy, Døssing, & Swift, 2003). According to some sources “CSR helps improve financial performance, enhance brand image and increases the ability to attract and retain the best workforce – contributing to the market value of the company by up to 30 per cent” (Baskin, & Gordon, 2005). No matter the

fact, academics and practitioners are mainly oriented towards a macro perspective, by researching the external effect of CSR, mostly reflected in the form of the customers' perceptions (Samu, Wymer, 2009; Yoo, Kwak, 2009; Pelozo, & Shang, 2011; Randle et al., 2019), while perception of employees is often neglected (Bigné, Currás-Pérez, & Aldás-Manzano, 2012; Devinney, Auger, Eckhardt, & Birtchnell, 2006; Diamantopoulos, Schlegelmilch, Sinkovics, & Bohlen, 2003; Fatma, Rahman, & Khan, 2016; Janssen, & Vanhamme, 2015; Kim, Hur, & Yeo, 2015; Öberseder, Schlegelmilch, & Murphy, 2013; Tian, Wang, & Yang, 2011).

This is precisely why this study focuses on employees, with author's intention to answer the following questions:

- How do hotel employees' demographic characteristics (e.g., age, gender, education) influence their perceptions of CSR?
- What are the underlying factors driving differences in CSR perceptions among hotel employees from diverse demographic backgrounds?
- What are the implications of these findings for hotel management and CSR practitioners?

Through a deeper understanding of the relationship between demographic characteristics and CSR perceptions, this research seeks to inform evidence-based strategies for promoting employee engagement, fostering a culture of corporate social responsibility and ultimately enhancing the sustainability and social impact of hotels in the hospitality industry.

Importance of understanding relationship between the socio-demographic characteristics of hotel employees and their perception of socially responsible business

When it comes to the employees, previous studies were mainly focused on the effects that CSR has on their motivation and commitment to the organisation (Brammer, Millington, Rayton, 2007; Ditlev-Simonsen, 2010; Mozes, Josman, & Yaniv, 2011; Skudiene, & Auruskeviciene, 2012; Ferreira, & Real de Oliveira, 2014; Zientara et al., 2015), as well as their general perception of ethics within the workplace (Mijatov Ladičorbić et al. 2023; Jahantigh, Zare, Shahrakipour, 2016; Li, Chang, 2016; Poorsoltan, Amin, & Tootoonchi, 1991). However, As CSR activities often represent company values and norms, frontline employees' perceptions of them can influence how they identify with the company, which is an impetus for their attitudinal and behavioural support to help achieve the company's goals. This is the main reason why CSR activities require adequate attention in the further research, especially considering the perception of such activities among the employees in the service

sector (Yaman, Gurel, 2006; Lynes, & Andrachuk, 2008; Coles, Fenclova, & Dinan, 2013). Moreover, as human resource is a fundamental element in service (Chang, 2014; Svec et al., 2012) such as the hotel industry, its evaluation impacts on the customers (Kaya, 2018), furthermore customer satisfaction affects operating performance (Chang, Lin, 2014). Accordingly, CSR activities can be a critical tool in engaging frontline employees to achieve better performance and derive more meaning in their careers, and in attracting good quality employees” (Park, Levy, 2014).

CSR activities might be shaped by regulatory or legal requirements, concrete situation in the business environment, characteristics of internal and external stakeholders, but also by cultural specificities. Motivation for adopting these business principles is often more directed by internal than external factors (Chan, 2008). In respect to that, it could be said that employees’ attitudes might have a significant impact on the implementation of CSR activities, especially in societies like Serbia, with lack of legislative regarding CSR in the hotel industry. Therefore, it is interesting to point out the manners in which socio-demographic characteristics of employees are reflected in the perception of CSR in specific social and economic conditions of a transition country such as Serbia, where numerous hotels are one step away from making a decision of accepting the CSR practices in their business (Bradić, Đeri, Marković, Blešić, 2014; Mijatov et al., 2018; Mijatov et al., 2022; Jovanović, et al., 2022).

Demographic characteristics such as age, gender, education, tenure and job role can significantly influence individuals’ attitudes, values and behaviours in the workplace. Understanding how these factors intersect with perceptions of CSR is crucial for several reasons. First, it can shed light on potential disparities in employee engagement and support for CSR initiatives across demographic groups. Second, it can inform the development of targeted interventions and communication strategies to enhance employee buy-in and participation in CSR activities. Third, it can contribute to a more inclusive and equitable approach to CSR implementation, ensuring that the needs and perspectives of all employees are considered.

For this purpose, authors used four CSR dimensions proposed by Carroll’s Model of Social Performances (Carroll’s pyramid of CSR: Fig. 1). Ethical dimension of CSR is defined by organisational activities that are not prescribed by law, but still expected by society, while Philanthropic dimension of CSR refers to organisational activities that even exceed social expectations. Dimension, marked as Economic one, refers to financial aspects of business,

while the Legal dimension starts from understanding that CSR activities are often shaped by legal regulations (Mijatov, 2018).

Carroll explained the pyramid of CSR in the following manner: economic responsibility is considered a base, because it represents a foundational business requirement, but also due to the fact that CSR infrastructure is built upon the premise of economically sustainable business. In parallel, society is expecting of business organisations to comply with prescribed law and regulations. Besides that, business is also expected to operate in line with the ethical values, as a manner of organisational obligation to avoid or minimise the harmful effects to all stakeholders that are directly or indirectly involved in business operations. Finally, business organisations are also expected to be good corporate citizens, by providing financial support and other manners of support to communities of which they are a part (Carroll 2016). This study focuses on the socio-demographic profiles of employees in the hotel industry and their perception of mentioned Philanthropic, Legal, Economic and Ethical CSR dimensions proposed by Carroll (1979, 1991, 2016).

Figure 1 Carroll's pyramid of CSR



Sources: Carroll, 2016

Four CSR dimensions suggested by Carroll (Carroll, 1979, 1991) became an important topic among scholars (Ahn, Lu, 2021; Wong, Kim, 2020; Kim, Lee, Roh, 2020). According to Lee,

Carroll's article in which CSR dimensions were published (Carroll's pyramid of CSR) became "one of the most widely cited articles in the field of business and society" (Lee, 2008; Carroll, 2016). For example, Xiao, Hao and Lee (2017) discussed about different consumers' perceptions across dimensions of CSR and hotel types by using the Carroll's model while Boğan and Sarıışık (2020) explored employees' CSR-induced attributions and their organisation-related predictors. Ahn and Lu (2021) pointed out that their "results provide important implications for scholars concerning the effects of CSR activities on customer behaviour for efficaciously managing customers' positive experience with facilities and employees" (Ahn, Lu, 2021). Furthermore, Santhosh and Baral (2015) argue that "the success of an organisation lies in enhancing positive attitudes among employees and probably, one of the ways to promote this is through CSR". The focus is mainly on ethical dimension (Cheng, Yang, Wan, Chu, 2013; Christie, Kwon, Stoeberl, Baumhart, 2003; Fearne, García Álvarez, López García, García, 2013; Huimin, Ryan, 2011; Jahantigh et al., 2016; Li, Chang, 2016; Poorsoltan et al., 1991; Whiteoak, Crawford, Mapstone, 2006; Ladičorbić et al., 2023). Jarkovská and Jarkovská (2022) study about hotels in Prague points out that CSR predicts employees' attitudes and behavior, its ethical and legal dimensions stimulated employees' desirable behavior. However, there is still a significant gap in the understanding of the hotel employees' CSR behaviour with attention to all four dimensions of CSR: Philanthropic, Legal, Economic and Ethical dimensions of CSR. Limited application of theory is reflected in the insufficient explanations from both, researchers and practitioners, in terms of developing the effective CSR strategies. Properly designed and implemented CSR programs could contribute to human resource management strategies, especially in the field of activities related to employment, increase of the employees' retention rates, as well as in activities focused on reaching a certain level of their productivity, considering the fact that employees are important business resource, as well as the fact that they are the ones who transfer CSR activities from ideas to reality. Accordingly, perception of the employees regarding the CSR of their hotels could provide information from an insider's point of view to hotel management.

This research was focused on analysing whether all these relationships, not only based on the employees' age, but also on other socio-demographic characteristics, are represented within the business environment of hotels in Kopaonik, popular destination of winter tourism, a ski centre and the National Park in Serbia. Furthermore, detailed analysis of socio-demographic characteristics might enable a better understanding of various stakeholders' needs, such as employees, which could be beneficial for organisations (Diamantopoulos et al.,

2003). Besides that, as already mentioned, there is a gap in the literature when talking about a detailed insight into the relationships between employees' socio-demographic characteristics and their perception of CSR.

CSR in Hotel Business of Serbia

Social awareness and concern regarding the CSR are constantly rising, which put the organisations worldwide in a situation of increased expectations for demonstrating the CSR and participating in a creation of shared values. Such expectations were limited to large or multinational organisations in the past. However, the overall situation has changed. Nowadays, CSR expectations are extended to SMEs, considering their dominance in national economies and their significant cumulative impact in public (Colovic et al., 2019; Lepoutre, Heene, 2006; Mijatov Ladičorbić et al., 2023; Murillo, Lozano, 2006; Simat et al., 2019).

Numerous hotels in transitional countries, such as Serbia, are on the crossroads of making a decision on accepting CSR practices in their business operations. Thus, hotel business in Serbia is still in the phase of sporadic accepting and implementing of CSR activities (Bradić et al., 2014; Kicošev, Blešić, Bradić, 2011). Milovanović (2014) pointed out that pioneers in the implementation of the concept of CSR in Serbian hotel industry are actually hotels that belong to international hotel chains. These hotels have the necessary infrastructure for the implementation of CSR, which is reflected in the possession of modern technologies, capital and knowledge. In addition to solving important social problems, by implementing CSR programs, these hotels have also improved their relationships with customers, employees, and suppliers. On the other hand, domestic hotels in Serbia have far fewer capabilities, so the implementation of their CSR is still at initial level, which is in line with the main results of the previous studies conducted in hotels in Serbia (Kicošev et al. 2011). In respect to that, there is a rising question regarding the CSR implementation in such business environment, as well as regarding its perception by those who are first in line when it goes to its realisation.

Hoteliers who implemented the CSR activities in Serbia indicated that they are satisfied with gained results of the implementation of these programs, pointing out that these programs could provide numerous benefits in terms of the cost reduction, quality increase, working atmosphere, customer relations, relations with the business partners and community, which is reflected in improving not only the image of the hotel, but also the trust and loyalty of the stakeholders (Milovanović 2014). Milovanović (2014) also pointed out that an increase in the level of implementation of CSR activities in hotels in Serbia could be expected, considering

the ratio of investments in CSR programs and accompanying benefits, as well as the fact that the number of foreign tourists in Serbia is increasing the awareness of the hotel management on importance of CSR, as well as on the fact that such activities might be required from the hotel. As a result, activities of CSR could prove to be a powerful tool for the market differentiation and gaining the competitive advantage, especially in conditions of the economic crisis and globalisation (Milovanović 2014).

As Čelić (2019) highlighted, hotel might achieve CSR through internal and external business activities, which is additionally raising the need for better understanding of the employees' perception of such an important business concept. No matter the fact that there is a growing interest in CSR in SMEs throughout the recent years, knowledge on this topic could still be considered as incomplete and fragmented. We believe that findings of this research might help in providing the advanced understanding of CSR in SMEs from a perspective of transitional countries.

Institutional Background of CSR in hotels in Kopaonik (Serbia)

Although CSR is an aspect that is an integral part of the ethical codes of large hotel chains in Serbia (Milovanović 2014), these items are not significantly incorporated into the ethical codes of hotels in Kopaonik (Mijatov 2018). It could be seen that CSR is given a minimum of space in the code of ethics of hotels in Kopaonik, primarily in the form of defining the relationship to improve the quality of services and customer service. The attitude towards the local environment, including the natural environment and the local population, is missing, or is formally defined, by pointing out that improvement of the business of a particular organisation might affect both employees and the wider community (Mijatov 2018).

The research results of the study conducted by Mijatov et al. (2022) already showed that implementation of the ethical code within the business environment of hotels in Kopaonik shaped the stronger employees' perception of Legal and Economic dimensions of CSR, while all of the researched CSR dimensions (Philanthropic, Legal, Economic and Ethical) are shaped by the form of the ethical code. All dimensions are stronger within hotels with transparent written form of the ethical code. Furthermore, Legal and Ethical dimensions of CSR are stronger in hotels where ethical code is more commonly used as a source of information, while organisation of the meetings with employees regarding the various ethical

topics led to higher perception of Philanthropic dimension of CSR among the hotel employees in Kopaonik (Mijatov et al. 2022).

Finally, based on the review of the websites of these hotels, as places where hotels most often advertise their activities in the field of the CSR, it could be noticed that the mission and vision of hotels in Kopaonik is primarily aimed at achieving the interests of the organisation. Thus, information on received awards could be found on hotels' Internet presentations, which most often refer to improvement of the service quality, as well as development of new ideas, such as improvement of entrepreneurship, or recognition for the business brand. There are also represented information that might be considered as a form of promotion of local natural and cultural tourism resources and events within the territory of Kopaonik. Surprisingly, hotels do not emphasise the need to protect Kopaonik, which is the national park on whose territory they are located. The information about Kopaonik states that it is a National Park, but there is almost a complete absence of information about protection zones and activities that could reduce the damage to the natural environment or about prohibited activities. In this way, it could be noticed that hotels are, above all, oriented towards improving the quality of their products and services. However, information on the website is often set on the fact that certain hotels invest in their professional teams, through employment and encouraging the advancement of their staff in the field of tourism, or more precisely the hotel management. Due to this important fact, it is necessary to research how employees in hotels in Kopaonik perceive the CSR and how this further reflects on the business results of hotels in this popular tourist destination (Mijatov 2018).

This paper identifies socio-demographic characteristics of hotel employees in Kopaonik and it is focused on the relationship of these characteristics with perception of CSR, in order to provide benefits for hotels, as business units, that might be achieved on the basis of understanding the socio-demographic profile of the employees. Besides that, as Cheah et al. (2011) stated, insight into the profile of internal and external stakeholders might shape the business policy formulations. May (2008) also highlighted that preliminary empirical studies related to perceptions of employees might expand our knowledge regarding this key internal stakeholders, which is additionally supporting the importance of this research conducted by the authors.

By shedding light on hotel employees' perceptions of CSR and the socio-demographic factors that influence these perceptions, this study seeks to contribute to the growing body of knowledge on CSR within the hospitality industry. Ultimately, the findings of this research

can inform strategic decision-making and enhance the effectiveness of CSR initiatives in hotels, thereby fostering sustainable practices and positive social impact.

Socio-demographic variables play an important role in employees' behaviour, especially in countries where there is still lack of the legislative related to the CSR topic. In such transitional societies, the best way to start to transfer values through the collective is related to the orientation to the human resources profile. Thus, findings of this study are contributing to advances in theoretical understanding of antecedents of hotel employees' perception regarding the Philanthropic, Legal, Economic and Ethical dimensions of CSR. Therefore, this study relies on the research question that there are significant relationships between the employees' perception of CSR and their socio-demographic characteristics regarding Philanthropic, Legal, Economic and Ethical dimension of CSR.

DATA AND METHODS

Instrument

The survey was conducted by using a questionnaire with two groups of questions. The first group included questions related to the respondents' socio-demographic characteristics, specifically their gender, age structure, education degree, marital status, monthly incomes, as well as their place of the residence. The second group of questions referred to CSR, researched on the basis of the Carroll's Model of Social Performances (Carroll 1979; Carroll, Shabana 2010; Carroll 2016), widely used by the other authors (Mijatov, 2018; Ehie, 2016; Fadun, 2014; Lee, Song, Lee, Lee, Bernhard, 2013; Lu, Ren, Zhang, Rong, Ahmed, Streimikis, 2020). More precisely, items were based of four dimensions of CSR: Ethical, Philanthropic, Economic and Legal (Carroll's pyramid of CSR) and original items of Carroll's Model of Social Performances were translated into Serbian language for the purpose of the study. Characteristics of CSR dimensions were previously defined and explained within the research conducted by Mijatov et al. (2018). In the previous research, Mijatov et al. (2018) extracted four dimensions of CSR by using exploratory factor analysis (Varimax rotation), while Cronbach Alpha for the entire scale was 0.917, indicating thus a high reliability. Results related to Philanthropic dimension of CSR are highlighting the employees' perception on their hotels' involvement in various actions aimed at helping the local and wider community. Furthermore, Legal dimension of CSR identified among the hotel employees in Kopaonik is indicating their perception related to hotels' readiness to adhere various business regulations,

labour law and other legal acts, such as contracts. Next dimension of CSR, labelled as the Economic one, pointed to the employees' perception of hotels' orientation towards covering the operational costs, improving the employees' productivity and establishing the long-term strategy for organisational economic growth. Finally, Ethical dimension of CSR within hotels in Kopaonik was focused on the employees' perception regarding the ethical behaviour, starting from their perception of living and working conditions, over hotels' relation towards behaviour of customers, colleagues and other stakeholders (Mijatov et al. 2018). That was the beginning of the broader scope of research on this topic, raising new issues, continued in this paper.

Procedure

The research started in Kopaonik in 2013 and it is based on the study of Mijatov et al. (2018), as already mentioned, which identified four dimensions of CSR within hotels in Kopaonik. Responses were collected by using a standard pen and paper procedure. Employees who showed an interest in participating, together with understanding the needs of conducting such study, were involved in the research, which is the main reason why the sample could be considered as sample of convenience. Respondents were informed that the research was anonymous. Before starting the survey, authors contacted the hotel supervisors who significantly helped the research, considering the fact that they reminded their employees to fill out the questionnaires. Besides that, supervisors also participated as respondents, in addition to providing assistance to data collection procedure. It is important to indicate that items related to CSR were formulated in the form of statements regarding specific activities of hotels as business units. Respondents were not asked to assess these activities as positive or negative. They were also not asked to state their opinion regarding the fact which of these activities they perceive as positive or negative. The main idea was to provide the employees' answers regarding their perception of whether hotels where they are employed implement cited activities in their usual business operations or not.

Sample

The sample consisted of the employees from the hotel industry in Kopaonik, aforementioned National Park, developed ski and mountain tourism centre in Serbia. The sample included 206 respondents of which 51.5% were male. Majority of the respondents in the sample were aged between 21 and 30 years (50%). Furthermore, 21.4% of the respondents were aged between

31 and 40 years. Group of up to 20 years was 11.2% and those aged between 41 and 50 were 10.2% of the total sample. Minority of the respondents were between 51 and 60 years old (7.3%). About 32% of the respondents were in a relationship, while 28.6% of the respondents were single or in a marriage (27.7%). The most common level of education was a high school degree (64.6%) and their education was mostly not related to tourism (83.5%). Most of the respondents indicated that their monthly incomes are in the amount between 15,001 and 30,000 RSD (51.5%) and between 30,001 and 50,000 RSD (31.6%) (1€ = 118 RSD, average monthly income during the research period was about 45,000 RSD). According to the place of the employees' residence, it could be noticed that 30.6% of them were from villages, 41.7% of them were from a smaller town, while 27.7% of the respondents were from a larger town. Proportion of seasonal and permanent employees in the sample was 75:25 which is reflecting the general situation in terms of the employment at Kopaonik as a seasonal destination. For the purpose of this study, analyses were not conducted separated based on this type of the employment, due to the fact that permanent employees are in significant deficit, comparing to seasonal ones. Besides that, seasonal employees are spending several seasons in the same hotels during the winter and they are introduced with overall organisational values. It could be said that they are building their career in such environment, no matter the fact that they are formally seasonal employees. Also, employees are often the family members who are working in the same hotel at Kopaonik together for years which is reflecting their loyalty and sustainable business development.

RESULTS

Multivariate General Linear Model analysis was conducted in order to determine the existence of relationships between employees' sociodemographic characteristics and their perceptions of CSR dimensions. There was no significant relation between gender and CSR perception, as it could be seen in Tab. 1. However, there are significant relationships between the perception of Philanthropic ($F = 2.643$; $p < 0.05$), Economic ($F = 3.435$; $p < 0.05$) and Ethical dimensions of CSR ($F = 4.106$, $p < 0.01$) and the age structure of the respondents (see Tab. 1).

Tab. 1 Perception of CSR dimensions according to the respondents' socio-demographic characteristics - General Linear Model Results

Source		F	Sig.
Gender	Philanthropic dimension of CSR	2.538	.113
	Legal dimension of CSR	.883	.349
	Economic dimension of CSR	1.081	.300
	Ethical dimension of CSR	1.564	.213
Education degree	Philanthropic dimension of CSR	2.784	.042
	Legal dimension of CSR	.811	.489
	Economic dimension of CSR	.164	.920
	Ethical dimension of CSR	1.038	.377
Place of residence	Philanthropic dimension of CSR	.424	.655
	Legal dimension of CSR	.161	.851
	Economic dimension of CSR	.061	.941
	Ethical dimension of CSR	1.511	.223
Marital status	Philanthropic dimension of CSR	.983	.430
	Legal dimension of CSR	.295	.915
	Economic dimension of CSR	.513	.766
	Ethical dimension of CSR	1.748	.126
Monthly incomes	Philanthropic dimension of CSR	.028	.994
	Legal dimension of CSR	3.276	.022
	Economic dimension of CSR	.853	.467
	Ethical dimension of CSR	.201	.896
Age	Philanthropic dimension of CSR	2.643	.035
	Legal dimension of CSR	2.049	.089
	Economic dimension of CSR	3.435	.010
	Ethical dimension of CSR	4.106	.003

Philanthropic dimension of CSR. R Squared = .144 (Adjusted R Squared = .062)

Legal dimension of CSR. R Squared = .121 (Adjusted R Squared = .036)

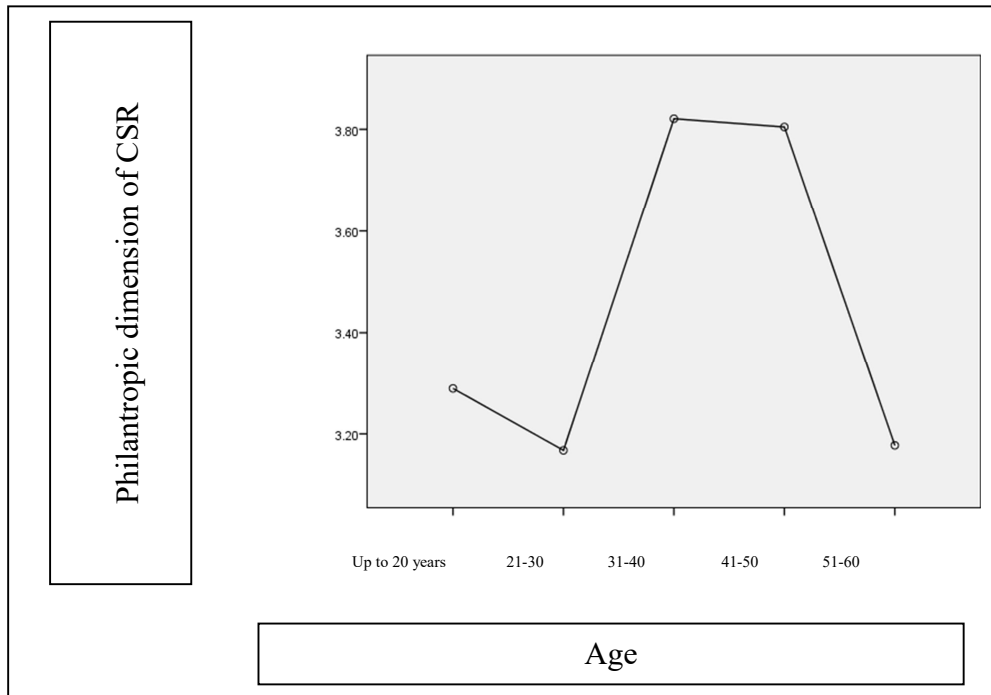
Economic dimension of CSR. R Squared = .129 (Adjusted R Squared = .046)

Ethical dimension of CSR. R Squared = .134 (Adjusted R Squared = .051)

Source: Research results

Perception of Philanthropic dimension of CSR is the strongest among the respondents aged between 31 and 40 years, as well as for those aged between 41 and 50. Perception of this dimension for respondents aged between 21 and 30 years and those aged between 51 and 60 years is the least pronounced (Fig. 2).

Figure 2 Perception of the Philanthropic dimension of CSR according to the respondents' age ($F = 2.643$; $p < 0.05$)

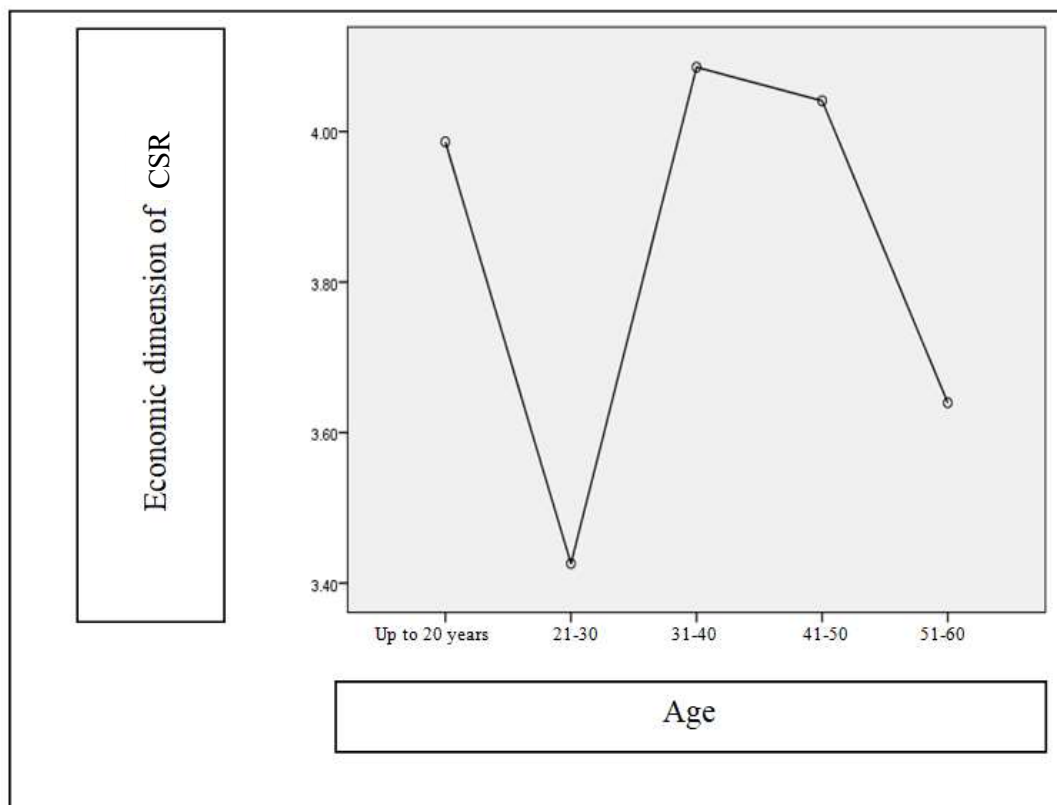


Source: Research results

Furthermore, significant relationship was recorded between the employees' perception of the Economic dimension of CSR and their age. The strongest perception of this dimension is recorded among the respondents aged between 31 and 40. Slightly lower perception of Economic dimension of CSR was identified among the respondents who have between 41 and 50 years and those aged up to 20 years. Significantly lower perception of Economic dimension of CSR is characteristic for the respondents aged between 21 and 30 years and the oldest ones, aged between 51 and 60 years (Fig. 3).

CSR

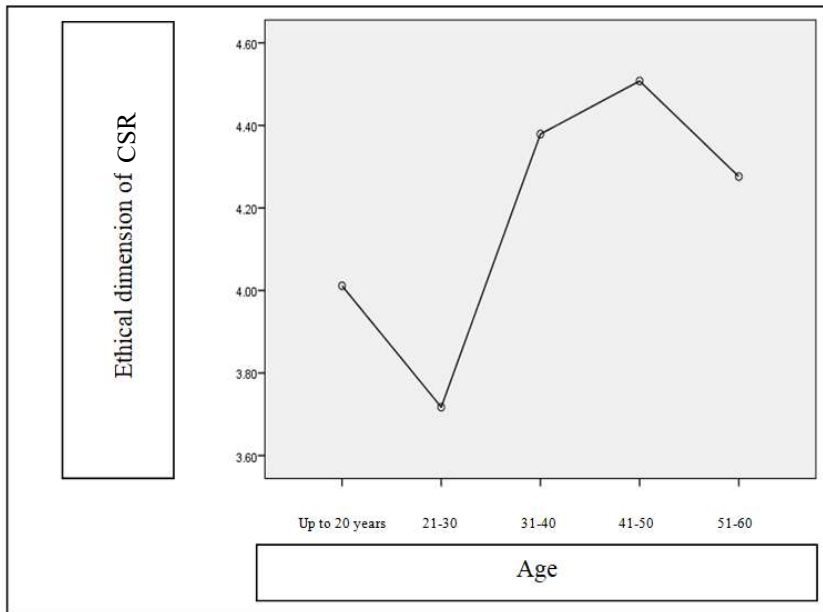
Figure 3 Perception of Economic dimension of CSR according to the respondents' age ($F = 3.435$; $p < 0.05$)



Source: Research Results

The research results represented within the Fig. 4 also indicate that perception of the Ethical dimension of CSR is the strongest among the respondents aged between 31 and 40, as well as among those aged between 41 and 50 years. Slightly lower perception is recorded for the respondents aged between 51 and 60 years. However, their perception of Ethical dimension of CSR is still high, comparing to the perception of the respondents aged up to 20 years, for example. The lowest perception of Ethical dimension of CSR is recorded for the group of the respondents aged between 21 and 30 years. It is interesting to notice that perception of the respondents aged between 21 and 30 years is significantly different from the perception of the Ethical dimension among younger and older respondents.

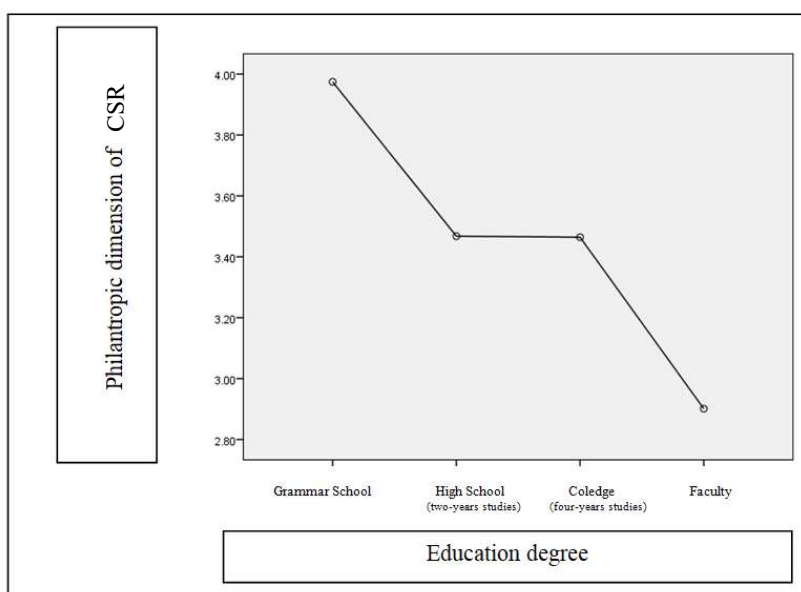
Figure 4 Perception of the Ethical dimension of CSR according to the respondents' age ($F = 4.106$; $p < 0.01$)



Source: Research Results

Level of education of employees in hotels on Kopaonik is related to the perception of only one dimension of CSR. Thus, significant relationship was identified only for the Philanthropic dimension of CSR ($F = 2.784$; $p < 0.05$). Based on the research results represented within the Fig. 5, it could be noticed that perception of Philanthropic dimension of CSR is stronger if the level of education is lower.

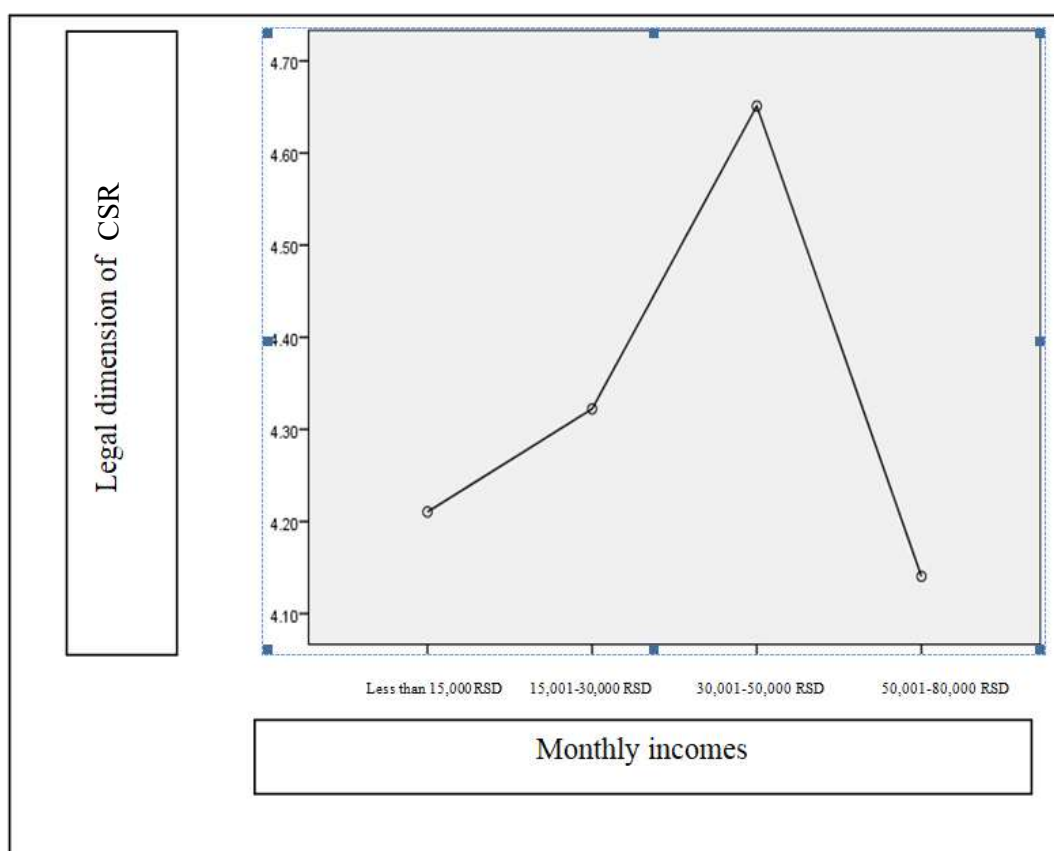
Figure 5 Perception of the Philanthropic dimension of CSR according to the respondents' education degree ($F = 2.784$; $p < 0.05$)



Source: Research Results

Furthermore, results indicate that there is no relation between marital status and CSR and place of residence and CSR. In terms of monthly income, the research results show that significant relation exists only with the Legal dimension of CSR ($F = 3.276$; $p < 0.05$). Fig. 6 indicates that perception of the Legal dimension of CSR of the respondents with monthly incomes between 30,001 and 50,000 RSD differs significantly from all other respondents i.e. their perception of the Legal dimension of CSR is significantly higher.

Figure 6 Perception of the Legal dimension of CSR according to the amount of monthly income of the respondents ($F = 3.276$; $p < 0.05$)



Source: Research Results

DISCUSSION

Findings of numerous studies indicated that, besides development of business profitability (Lee 2008), a chance to make a business different from the competition is identified as one of the core motivations for implementation of CSR strategies (Porter, Kramer, 2006; Levy, Park, 2011; Kim, Lee, Lee, Kim, 2010; Tsai, Tsang, Cheng, 2012; Holcomb, Upchurch, Okumus, 2007; Bohdanowicz, Zientara, 2009; Vlastelica, Kostic, Okanovic, Milosavljevic, 2018). Benefits arising from CSR, such as formation of a positive brand image and reputation, could

be achieved only if stakeholders are aware of these CSR activities (McWilliams, Siegel, 2001; Rhou et al., 2016), and an important segment of stakeholders are the employees themselves. However, there is a lack of research that have addressed the employees' perception of CSR dimensions in the hotel industry and further studies should be undertaken to minimise the literature gap on this topic.

The research results indicate that perception of CSR is not related with gender of the hotel employees. In line with this finding, several previous studies showed that gender has no impact on the employees' perception of ethics within the workplace (Jahantigh et al., 2016; Li, Chang, 2016). Contrary to this, there is also a previously conducted study that showed relationships between gender and the perception of CSR. More precisely, Bossuyt and Van Kenhove (2018) pointed out that female consumers are more influenced by the ethical activities of companies. However, the previous study was conducted on the sample that covers the customers, not employees.

Poorsoltan et al. (1991) indicated that married employees have greater degree of conservatism, because unethical behaviour could damage their work position and affect financial security of the whole family. However, these research results did not show that there is no relation between marital status and perception of all four dimensions of CSR. Same can be said for the place of the residence of employees in hotels on Kopaonik and CSR.

On the other hand, the research results indicate that perception of CSR is related to three socio-demographic characteristics of the respondents: age, monthly income and education. Employee's age affects the perception of Philanthropic, Economic and Ethical dimensions of CSR. Results of the research conducted in hotels in Kopaonik, showed that perception of these dimensions of CSR is the strongest among the respondents aged between 31 and 40, and 41 and 50 years. This is in line with some previous findings (Bharthy, Sethi, 2020; Freund, Blanchard-Fields, 2014; Ibarra, 2005; Nazar, Van der Heijden, 2014). Regarding the Economic dimension of CSR, it could be said that younger respondents are motivated by a possibility to gain a profit in a short period of time (during the season, from December to April), while those aged between 31 and 40, as well as those who are between 41 and 50 years old are more focused on their career progress, thus considering the Economic dimension of CSR more seriously. Nazar and Van der Heijden (2014) indicated that socio-economic conditions, besides dynamic changes within the labour market, are related to the new demands that are present for middle-aged employees when they are developing their business careers. These demands additionally raise middle-aged employees' awareness of difficulties when looking for a job, making them prone to identify with their current jobs. The process of

forming an identity at work is based on formal experiences of learning, as well as on the involvement in activities and groups at work (Ibarra, 2005). Besides that, the aforementioned age groups also showed significantly higher perception of Philanthropic dimension of CSR, when compared with other age groups of the respondents. Bhargy and Sethi (2020) also highlighted that the age of employees' impacts their altruistic behaviour. According to the previous findings, altruism is positively related to age, which means that older employees are more altruistic (Bhargy, Sethi, 2020; Freund, Blanchard-Fields, 2014). Besides that, Bhargy and Sethi also indicated that altruistic behaviour might be driven by job experience and job security which is usually absent when talking about the younger employees. As for the Ethical dimension of CSR, majority of the previously conducted studies supported the fact that older people are more consistent in terms of following the ethical rules, while younger ones are more lenient with this issue (Cheng et al., 2013; Christie et al., 2003). More precisely, the older generation of employees is prone to consideration of the ethical issues in context that is more legally oriented. On the other hand, younger employees are more concerned for the ethical issues related to the gender equality, as well as to environmental protection (Cheng et al., 2013; Whiteoak et al., 2006). According to the research results, it could be said that a sense of commitment to the specific business environment and appropriate cooperation with other stakeholders, which are the main characteristics of the Ethical dimension of CSR, are more usual for the respondents grouped into the two categories: those aged between 31 and 40 years, and those between 41 and 50. These groups of respondents are in the period of life when they are striving towards developing their career without changing the business environment. On the other hand, younger respondents are often open to changing the organisations, making this Ethical dimension of CSR less important, while the older respondents also pay less attention to this CSR dimension, due to the fact that they will be retiring soon. Dhanesh (2012) stated that Ethical and Legal dimensions of CSR are significant predictors of three dimensions of organisational commitment. Besides that, the main findings of the study conducted by Dhanesh (2012) indicated that employees are open for experiencing a higher sense of organisational commitment to organisations, within business environment characterised by following the laws and other regulations, but also high ethical standards. In such circumstances, employees believe that staying in a concrete organisation is the right thing to do (Dhanesh, 2012). Besides that, Grunig and Huang (2000) also believe that commitment might be considered one of the important outcomes in relationship-management theory, which additionally highlights its importance for organisational environment. Therefore, special attention should be focused towards developing the awareness of younger

individuals related to the necessity and importance of social responsibility, especially considering the fact that younger respondents are highly present within hotels in Kopaonik. Further research on this topic should include the three-component conceptualisation of organisational commitment proposed by Meyer and Allen (1991), who defined affective commitment (employees' sense of identity with a concrete organisation), continuance commitment (dependent on the costs that might occur upon leaving the organisation) and normative commitment (sense of obligation to the organisation).

Furthermore, perception of Philanthropic dimension of CSR is related with the level of education of employees within hotels in Kopaonik. The research results indicated that perception of Philanthropic aspect of CSR is stronger among the respondents with lower level of education. It seems that employees with higher education degree have more information on what Philanthropic dimension of CSR really means and how it should be implemented within an organisation. Even Carroll, as the author of observed CSR pyramid, indicated that, considering all the dimensions of CSR, Economic and Legal dimensions are predominant when compared to others, especially Philanthropic one. This means that, philanthropy in its essence is rarely represented in business actions of organisations. Organisational intention to participate in CSR is usually pushed by different factors, mainly related to improving the image or adhering the prescribed law or other regulations, rather than a true will to help someone (Carroll, 1979, 2016). According to the research results, it could be said that employees with higher education degree are more aware of this fact, so their criteria for being convinced in organisational philanthropic intentions are higher. Previous research also conducted on this issue pointed to the low relation between education, on the one hand, and ethical perception, on the other (Fearne et al., 2013), while one study pointed out that people with higher level of education might even show cynical perception of ethics (Huimin, Ryan, 2011).

Research results showed that differences in monthly incomes are reflected in the perception of the Legal dimension of CSR, which is the strongest among the respondents with monthly incomes between 30,001 and 50,000 RSD. Employees with monthly incomes between 30,001 and 50,000 RSD are mainly employed within subordinate positions, and thus, they are under the constant pressure of their managers to follow the rules, starting from the local to national levels. According to the main findings of Dragin et al. (2019), Abiding the Rules is the most dominant ethical climate type within organisations operating in the tourism sector of Serbia. Most of the surveyed organisations belong to a private sector. In such business environment, it is not surprising that owners and the management require Abiding

the Rules in order to provide the business success on the basis of the costs control and making a profit (Dragin et al., 2019). A similar situation was recorded in a narrower environment of tourism sector in Serbia, or more precisely within hotels in Kopaonik, where Adhering the law, procedures and rules were also identified as the mostly represented ethical climate type (Mijatov, 2018).

To sum up, the main findings of this study showed that age is the most dominant socio-demographic predictor of the employees' perception of CSR dimensions. Previous study indicated that young people, often termed as representatives of Generation Z, are more aware of sustainable issues, when compared to the older ones (Dragin et al., 2022b), which is not in line with the main findings of this study. However, important difference is reflected in the fact that the previously conducted study of Dragin et al. (2022b), considered the younger individuals as tourists, while in this study, they represent a part of the business environment. It seems that, when talking about the personal benefits, younger people are prone to show a higher awareness of sustainable issues, especially those related to a higher quality of life. But, when activities are of importance for a wider society, younger respondents show less concern. Considering the fact that they will soon take a majority of business positions, both managerial and subordinating ones, it is important to put a focus on raising their awareness of important CSR issues, starting from their education programs to legislation that will motivate the implementation of these activities in a concrete business environment.

It could also be said that respondents of the middle age (those aged between 31 and 40 and 41 and 50) are in the period of life when they are aware of the fact that they are often over-educated for delegated business tasks, and thus less paid for their job positions. Similar situation regarding the high rates of over-education is evident in various EU countries, including Spain, for example. No matter the fact that researched jobs usually require only general skills, they are mostly occupied by employees which are over-educated for such type of the working tasks, mainly because of the high levels of unemployment and significant percentage of unemployed workers with university degrees on the market (Molina, López-Roldán, 2015). Such circumstances might cause the employees' awareness of the overall situation that possibilities for their career progress in such business environment will not significantly be changed in the following period, especially considering the fact that there is a lot of younger employees in researched hotels. In respect to that, their perceptions of hotels' activities, including those oriented towards social responsibility are more pronounced, which might be the consequence of their tendency to observe the overall strivings of hotels to help the society in wide and employees in narrow terms. Such circumstances are also characteristic

for transitional societies, considering the fact that difficulties of finding the other job keeps them in such business environment. On the other hand, respondents' gender, place of residence and their marital status are not significantly related with the employees' perceptions of CSR, which might be the consequence of the fact that hotel business is characterised by various job positions, which are not conditioned by the previously mentioned characteristics. More precisely, people of both genders, from different place of residence across Serbia and with different marital background are often represented within hotels in Kopaonik. It could be said that these employees are not concerned of finding the other job outside this destination, while the absence of such concern is reflected in the absence of significant relation between their gender, place of residence, marital status and perceptions of CSR. Such circumstances are additionally confirming the fact that employees' age is the main socio-demographic characteristic that is causing the fear of not only losing the job, but also the fear of not finding the other in transitional societies, such as Serbia. All together is raising the middle-aged employees' sensitiveness on wide hotels' activities, including those in the field of CSR.

These results contribute to the understanding of the perception of CSR among the employees, considering the fact that impact of socio-demographic characteristics of employees is rarely explored, compared with research on the effects of CSR on their motivation and commitment to the organisation which they work for (Brammer et al., 2007; Ditlev-Simonsen, 2010; Mozes et al., 2011; Skudiene, Auruskeviciene, 2012; Ferreira, Real de Oliveira, 2014).

CONCLUSION

The research results indicate that perception of CSR is related to certain socio-demographic characteristics of the respondents i.e. age (Philanthropic dimension, Economic dimension and Ethical dimension), level of education (Philanthropic dimension) and monthly incomes (Legal dimension) of employees within hotels.

However, there are no significant relationships between the perception of CSR (for all four dimensions: Philanthropic, Legal, Economic and Ethical) and the gender structure of the respondents as well as on the marital status or place of the respondents' residence.

Large hotel chains, as well as small independent hotels in developed countries, already recognised importance of conducting the CSR, not only due to full and true meaning of this term, but primarily because of financial and other benefits that such activities might provide. However, situation is quite different in Serbia, not only in practice, but also in the literature,

considering that issue of CSR is still insufficiently researched and applied within hotels that belong to the category of small and medium enterprises. Situation is only somewhat different within those who are operating as part of some larger hotel chains.

Regardless the size and type of the business, it is important to develop the awareness of management and hotel owners in Serbia about the benefits that CSR could provide, when it comes to business performances. This should be especially taken into consideration when researching the CSR within the hotels in Kopaonik, because they are located within the territory of the National Park, which imposes the necessity for particularly careful application of business activities. It is necessary to keep in mind that employees are an important resource of the organisation and that implementation of CSR activities depends on them, so it is important to develop a positive perception of CSR among the employees, while results of this research might be used for that purpose.

Finally, it should be noticed that there is a lack of research that have addressed the employees' perception of CSR dimensions in the hotel industry and further studies should be undertaken to minimise the literature gap on this topic.

Contribution to theory and practice

Theoretical Contributions

Advancement of CSR theory: By investigating hotel employees' perceptions of CSR dimensions, particularly within the context of the hospitality industry, the study contributes to the theoretical understanding of CSR. It enriches existing CSR frameworks by exploring how different dimensions of CSR are perceived and prioritised by employees, shedding light on the multifaceted nature of CSR within organisational settings. More precisely, the theoretical contribution of gained results is reflected in filling the gaps regarding relationship between socio-demographic variables and CSR concerns that might help in a detailed procedure of profiling the human resource segments.

The study integrates socio-demographic factors such as gender, age, education, marital status, monthly income and place of residence into the analysis of CSR perceptions. This theoretical framework enables a nuanced examination of how individual characteristics influence employees' attitudes and priorities regarding CSR, contributing to a more comprehensive understanding of CSR dynamics.

By examining the intersectionality of socio-demographic characteristics in shaping CSR perceptions, the study extends discussions on diversity and inclusion within CSR research. It

highlights how multiple dimensions of identity intersect to influence employees' perceptions of CSR, thereby broadening the theoretical lens through which CSR is studied.

Practical Contributions

As far as the authors are aware, this is the first attempt to understand this topic with the attention to all four dimensions of CSR – Philanthropic, Legal, Economic and Ethical dimensions. Thus, managers can utilise the knowledge on demographic characteristics for profiling the CSR conscious employees, which could help shape the desirable value chain in the organisation, as a critical prerequisite for developing CSR segment profiles. Accordingly, this study provides guidelines to practitioners by identifying the mechanisms that drive behaviour of human resources in hotel industry with various socio-demographic characteristics. Moreover, socio-demographic variables play an important role in employees' behaviour, especially in countries where there is still a lack of prescribed legislative regarding the CSR issues. In such transitional societies, the best way to start to transfer values through the collective is related to orientation to the human resources profile.

Better understanding of CSR is of significant importance for its managerial implications, considering the fact that organisations are constantly looking for the manner of improving their image. In respect to that, the main results of this study might enable meeting the expectations of internal and external stakeholders, by managing interpersonal relations with all of them, including the employees.

The insights generated from the study can inform the development of CSR strategies tailored to the needs and preferences of hotel employees. By understanding employees' perceptions of CSR dimensions, hotel managers can prioritise initiatives that resonate with employee values and motivations, enhancing the relevance and effectiveness of CSR programs.

Hotels can foster a sense of ownership and commitment among employees by actively involving employees in CSR activities and decision-making processes. This, in turn, can lead to higher levels of employee engagement, satisfaction, and retention, ultimately benefiting organisational performance and reputation.

The study's findings can guide the design of targeted training and development programs aimed at enhancing employees' understanding of CSR principles and practices. By addressing specific knowledge gaps and misconceptions identified through the study, hotels can equip employees with the skills and knowledge needed to champion CSR initiatives within their organisations.

By aligning CSR initiatives with employee values and socio-demographic characteristics, hotels can strengthen relationships with employees, customers, suppliers and local communities. This can lead to enhanced stakeholder trust, loyalty and goodwill, creating a positive impact on brand reputation and long-term sustainability.

The study's findings can inform policy discussions and advocacy efforts aimed at promoting CSR practices within the hospitality industry. By highlighting the importance of considering socio-demographic factors in shaping CSR perceptions, the study can influence policy decisions related to CSR regulation, reporting, and accountability.

In summary, the theoretical and practical contributions of the study extend our understanding of CSR dynamics within the hospitality industry and offer valuable insights for stakeholders involved in CSR strategy development, employee engagement and stakeholder relations. By bridging theory and practice, the study seeks to drive positive change and foster sustainable business practices within the hospitality sector.

The findings of this study are important from the point of view of generating valuable insights, improving theoretical knowledge, and making practical contributions to the theory and practice of CSR in the context of countries in transition. Authors suggest future research that can build upon the findings and insights of our study. Here are some suggestions:

- Longitudinal Studies - It could be helpful for tracking the evolution of CSR practices and their impacts over time in transitional countries. Long-term analysis can provide valuable insights into the sustainability and effectiveness of CSR initiatives in dynamic socio-economic environments.
- Cross-Country Comparisons - It could be beneficial comparing CSR practices across multiple transitional countries to identify common trends, differences and factors that influence CSR adoption and implementation. Comparative studies can offer valuable lessons for policymakers, practitioners and researchers working in transitional economies.

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