



Corporate social responsibility and firm performance in the hotel industry. The mediating role of green human resource management and environmental outcomes

Mercedes Úbeda-García^{*}, Enrique Claver-Cortés, Bartolomé Marco-Lajara, Patrocinio Zaragoza-Sáez

Business Organization Department, University of Alicante, P.O. Box 99 E-03080, Alicante, Spain

ARTICLE INFO

Keywords:

Corporate social responsibility
Green human resource management
Environmental outcomes
Hotel performance

ABSTRACT

In this research two concepts of current relevance in the management literature are related, such as Corporate Social Responsibility (CSR) and green human resource management (GHRM). So far, research in both fields has been developed in parallel; However, we consider that it is necessary to deepen the connection between both variables and their impact on the environmental and financial outcomes of firms.

This paper aims to analyze the relationship between CSR and firm performance, considering on the one hand the direct relationship, and on the other hand, the possible mediation in said relationship of some variables such as GHRM and environmental outcomes.

A variance-based structural equation modeling (Partial Least Squares) was applied to a sample of Spanish hotel firms. The results obtained show the existence of a direct and positive relationship between CSR and performance. In addition, we have found an indirect effect on the aforementioned relationship through the mediation of GHRM and environmental outcomes.

The results of this study make several contributions to the CSR and GHRM literature, as well as practical contributions for managers.

1. Introduction

The recognition of the direct relationship between corporate social responsibility (CSR) and firm performance has garnered much interest among authors lately. Their findings (Margolis & Walsh, 2003; Mishra & Suar, 2010; Vogel, 2005) are rather inconclusive, though; while a positive association between CSR and firm performance constituted a dominant theme in numerous articles (Abu Bakar & Ameer, 2011; Orlitzky, Schmidt, & Rynes, 2003; Van Beurden & Gössling, 2008), others suggested either a negative correlation or simply that no such correlation exists (Aupperle, Carroll, & Hatfield, 1985; Lima et al., 2011). Scholars have recently started to examine CSR within the hospitality literature. A significant number of these investigations revolve around the direct effect of CSR on hotel performance (Inoue & Lee, 2011; Kang, Lee, & Huh, 2010; Kim, Song, Lee, & Lee, 2017; Lee, Kim, & Kim, 2018; Leonidou, Leonidou, Fotiadis, & Zeriti, 2013; Theodoulidis, Diaz, Crotto, & Rancati, 2017). However, their results are inconclusive too; the hospitality studies are largely atheoretical and there is need for

both theory testing and theory elaboration (Rhou & Singal, 2020).

This positive, negative or neutral results obtained from analyzing the direct relationship between CSR and firm performance cannot be 100% reliable, since such a link may be affected by some other intervening factors neglected in many studies —as highlighted by several researchers (Galbreath & Shum, 2012; Griffin & Mahon, 1997; Wood & Jones, 1995). In this sense, Surroca, Tribó, and Waddock (2010) found no direct relationship between CSR and firm performance. However, the relationship was fully mediated via the firm's intangible resources. Therefore, the recent interest raised by employee-focused corporate social responsibility (CSR) and ethical aspects of human resource management (HRM) has gone hand in hand with an increased focus on research and practice linking CSR and HRM (Brammer, Millington, & Rayton, 2007; Cooke & He, 2010; Gond, Igalens, Swaen, & El Akremi, 2011; Morgeson, Aguinis, Waldman, & Siegel, 2013). HRM significantly influences the way in which CSR is understood, developed and enacted; similarly, how corporations approach social responsibility has implications for the treatment of workers.

^{*} Corresponding author.

E-mail address: mercedes.ubeda@ua.es (M. Úbeda-García).

Furthermore, both CSR and HRM can be seen as relevant when it comes to understanding the assumptions about not only the corporation's role but also the relationship between employers and workers. Thus, it should come as no surprise to see that calls are made to do further research on the connection between CSR and HRM (DeNisi, Wilson, & Biteman, 2014); after all, although research has certainly been paying more and more attention to the CSR–HRM nexus, a more comprehensive examination of the relationship between these two constructs is yet to be undertaken, especially regarding the potential link between GHRM and CSR. Such an endeavor seems to us highly relevant and necessary, because several of significant interfaces exist between GHRM and CSR that have been neither sufficiently nor systematically explored.

The basis of this research is twofold. Firstly, an instrumental view of CSR–HRM; from this perspective, CSR–HRM research primarily considers CSR as a means to improve these practices insofar as they contribute to organizational goals; this is the reason why we consider that GHRM can act as a mediating variable between CSR and both financial and environmental performance. The second basis is an integrative view of CSR–HRM. The theoretical underpinnings of this perspective are stakeholder theory (Freeman, 1984) and theories of “soft” or relational HRM (Beer, Spector, Lawrence, Mills, & Walton, 1984). From this point of view, this study starts from the consideration of CSR as an antecedent factor in the implementation of a green human resource management system. Within this perspective, we find research into how CSR affects worker commitment and motivation. We employ the Ability-Motivation-Opportunity (AMO) theory to identify the critical areas of GHRM that can be developed with CSR policies and can have an impact on environmental outcomes (Cheema, Durrani, Khokhar, & Pasha, 2015; Pinzone, Guerci, Lettieri, & Redman, 2016; Guerci, Longoni, & Luzzini, 2016).

Recent studies (Jabbour, Santos, & Nagano, 2010; Taylor, Osland, & Egri, 2012; Zibarras & Coan, 2015; Kim, Kim, Choi, & Phetvaroon, 2019) recognize that GHRM promotes attitudinal and behavioral changes among employees which ultimately improve the company's environmental outcomes. Likewise, several studies found a positive relationship between environmental outcomes and firm performance (Li and Ramanathan, 2018; Journeault, 2016; Ambec & Lanoie, 2008; Russo & Fouts, 1997; Waddock & Graves, 1997).

For this reason, it is our intention to confirm whether a positive relationship exists between environmental outcomes and firm performance, additionally focusing on the extent to which the variables GHRM and environmental outcomes act as play a mediating role in the relationship between CSR and firm performance.

Therefore, the ‘CSR-firm performance’ relationship is arguably more complicated than what the results of many previous studies suggest; hence our decision to use this study as a means to broaden the scope of previous research works on the link between CSR and firm performance within the Spanish hotel sector. A new research question will be asked with this aim in mind: ‘Do green human resource management (GHRM) and environmental outcomes (EOs) act as mediators in the relationship between CSR and hotel performance?’

Our findings make several contributions to the CSR and GHRM domains. Regarding the former, this study not only makes it easier to overcome some of the ambiguity surrounding the relationship between CSR and firm performance but also enlarges CSR knowledge by means of a framework which helps to explain the possible association of CSR with firm performance through the inclusion of GHRM and EOs as mediating variables. CSR additionally appears as an antecedent factor in GRHM —i.e. GHRM supports CSR activities through green skills development, green motivation and green involvement— thus providing empirical evidence of the way in which these two variables are interconnected (Voegtlin & Greenwood, 2016). A traditional gap in the literature about the effects of GHRM implementation on environmental performance was filled by verifying that GHRM positively influences environmental outcomes (Kim et al., 2019). Finally, this study extends the literature

through the examination of the direct connection between environmental outcomes and hotels' performance.

This research work is structured as follows. An initial literature review of the constructs under study gives way to a model developed on the basis of the proposed hypotheses. A description of the methodology used and the resulting findings follows. The paper closes with the conclusions and discussion section.

2. Literature review and research hypotheses

2.1. CSR and performance

Corporate social responsibility (CSR) can be defined as context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social, and environmental performance (Aguinis, 2011; Rupp, 2011; Aguinis & Glavas, 2012).

From a theoretical perspective, the stakeholder theory (Freeman, 1999) sets the framework for the CSR-performance relationship; interest groups claim company resources, and in so doing implicitly require proper company behavior, such as consideration for the environment and concern for fair and just labor relations. A company's failure to act in a socially responsible way will most probably entail significant costs and a financial burden which is bound to reduce profits, making the company less socially aware. Conversely, if companies that adopt socially responsible policies turn out to be more profitable, then socially responsible investments will provide an incentive for businesses to increase investments in CSR programs (Pava, 2008; Lin, Ho, & Sambasivan, 2019).

As for the literature on the benefits and costs of CSR, many empirical studies have tested the nature of the CSR-performance relationship. The results were mixed, though. Some found a positive impact of CSR on firm performance (Bird, Hall, Momentè, & Reggiani, 2007; Griffin & Mahon, 1997; Orlitzky et al., 2003) while others checked that higher firm performances lead firms to devote more resources to CSR. In turn, several studies detected no significant relationships (Hillman & Keim, 2001) or even a negative relationship between CSR and performance (Lima et al., 2011). By contrast, Trumpp and Guenther (2017) found a U-shaped CSR-CFP relationship, suggesting a “too-little-of-a-good-thing” effect (the initial costs related to CSR exceed its benefits).

Hospitality scholars have also shown interest in CSR issues, including how its adoption influences hotel performance (Benavides-Velasco, Quintana-García, & Marchante-Lara, 2014; De Grosbois, 2012; Inoue & Lee, 2011; Kang et al., 2010; Levy & Park, 2011; Youn, Hua, & Lee, 2015). Opinions are divided: whereas some conclude that practicing CSR enhances performance (Garay & Font, 2012; Inoue & Lee, 2011; Lee & Heo, 2009; Margolis & Walsh, 2003; Rodríguez & Cruz, 2007; Rhou, Singal, & Koh, 2016; Ghaderi, Mirzapour, Henderson, & Richardson, 2019), others contend that no discernible relationship exists or that expenditure on CSR can prove financially harmful (Gil, Jiménez, & Lorente, 2001; Manaktola & Jauhari, 2007). In turn, according to Singal (2014), the relationship between CSR and performance can be bi-directional, supporting both the instrumental theory (better CSR leads to better financial performance) and the slack resources theory (better financial performance leads to better CSR). Table 1 gives a brief review of the different types of relationships reported among the study variables CSR and performance.

To our knowledge, the relatively small number of CSR studies specifically focused on the hospitality industry (Serra-Cantallops, Peña-Miranda, Ramón-Cardona, & Martorell-Cunill, 2018) is complemented by the inconclusiveness which characterizes the research about the relationship between CSR and hotel performance. This leads us to pose the following hypothesis:

Hypothesis 1: Corporate social responsibility positively affects hotel performance.

Some research emphasizes that many studies according to which CSR

Table 1
CSR and performance: a review of research articles.

Variables	Relationship	Authors
CSR and performance	Positive	Crifo, Diaye, and Pekovic (2016); Gallardo-Vázquez and Sanchez-Hernandez (2014); Orlitzky (2011); Madueno, Jorge, Conesa, and Martínez-Martínez (2016); Karaye, Ishak, and Che Adam (2014); Abu Bakar and Ameer (2011); Aragón-Correa et al., 2008; Bernal-Conesa, Briones-Peñalver, and De Nieves-Nieto (2016); Blasi, Caporin, and Fontini (2018); Cornett, Erhemjamts, and Tehranian (2016); Orlitzky et al. (2003); Van Beurden and Gössling (2008); Bird et al. (2007); Griffin and Mahon (1997); Zhu, Liu, and Lai (2016)
CSR and performance	Negative	Brammer, Brooks, and Pavelin (2006); Muñoz, Pablo, and Peña (2015); Waddock and Graves (1997); Wagner, Van Phu, Azomahou, and Wehrmeyer (2002); Lima et al. (2011)
CSR and performance	No effect	Aupperle et al. (1985); Chand and Fraser (2006); Chih, Chih, and Chen (2010); McWilliams, Siegel, and Wright (2006); Mulyadi and Anwar (2012); Surroca et al. (2010)

and performance are related focus on analyzing the direct relationship between both variables. Instead, some scholars (Alafi & Hasoneh, 2012; Galbreath & Shum, 2012; Saeidi, Sofian, Saeidi, & Saeidi, 2015) claim that testing the direct relationship between CSR and firm performance only serves to obscure many influential factors in this relationship and that the final findings will be unreliable anyway. Therefore, those influential omitted and ignored variables should be considered and empirically examined in order to obtain reliable results. Suganthi (2019) determines that the indirect effect of CSR on performance through green practices is significant, indicating that CSR influences the adoption of green practices and in turn influences performance. Additionally, various studies conclude that adopting green HRM practices tends to enhance environmental outcomes (Obeidat, Al Bakri, & Elbanna, 2020; Kassinis & Vafeas, 2006; Guerci et al., 2016; Mousa & Othman, 2020). Therefore, this study incorporates these two interconnected variables—GHRM and environmental outcomes—thanks to which a reliable result can be obtained (Aguinis & Glavas, 2012).

2.2. CSR and green human resource management

Employees stand out as the most strategic of stakeholders, and their involvement in CSR initiatives significantly impacts on the organization's bottom line. It is suggested that employees are central CSR stakeholders (Wood & Jones, 1995) and also that individuals are actually responsible for the execution of CSR initiatives, bearing most of its consequences (Aguinis & Glavas, 2012). Thus, organizations cannot achieve their goals via rules and control measures alone—they also require their employees' acceptance and support of those goals (Mosholder, Richardson, & Settoon, 2011).

CSR policies demand that all functional departments undertake green initiatives (Jamali, El Dirani, & Harwood, 2015), and for any organization, observance of CSR activities cannot be imagined without the active participation of human resources.

The **instrumental view of CSR–HRM** is based on CSR as an HRM strategy; both having the ultimate purpose of enhanced organizational performance outcomes and concomitant shareholder value. With regard to HR practices, instrumental CSR–HRM research primarily considers CSR as a means to improve these practices insofar as they contribute to organizational goals and economic performance. For instance, CSR may be regarded as a way to improve recruiting practices to attract the best talent, to motivate employees and increase their commitment to organizational goals. Overall, research within the instrumental perspective on CSR–HRM can contribute to scholarly knowledge by identifying how

CSR and HRM aspects relate and how they can contribute to performance. CSR also contributes to the accumulation of human resources or human capital (Surroca et al., 2010). The accumulation of human capital derived from socially responsible practices can become a source of competitive advantage and result in improved financial performance (Becker & Gerhart, 1996; Huselid, 1995; Pfeffer, 1994).

Along with the instrumental view of CSR–HRM, this research is based on an **integrative view of CSR–HRM**. The theoretical underpinnings of this perspective are stakeholder theory (Freeman, 1984) and theories of “soft” or relational HRM (Beer et al., 1984). From this point of view, this study starts from the consideration of CSR as an antecedent factor in the implementation of a GHRM system. Within this perspective, we find research on how CSR affects worker commitment and motivation. Therefore, we use the Ability–Motivation–Opportunity (AMO) theory to identify the critical areas of GHRM that can be developed with CSR policies and have an impact on environmental outcomes (Cheema et al., 2015; Pinzone et al., 2016; Guerci et al., 2016). Voegtlin and Greenwood (2016) provide a theoretical review of the research aimed to connect CSR and HRM. Studies focused on analyzing how CSR contributes to HR practices include those by Cooke & He, 2010; Gully, Phillips, Castellano, Han, & Kim, 2013; Rupp, Shao, Thornton, & Skarlicki, 2013; Shen & Jiuhua Zhu, 2011; and Pless, Maak, & Stahl, 2012. In this sense, the interpretation of CSR as responsible HRM has surfaced in several studies (McCabe, 2000), suggesting that responsible HRM can be achieved through CSR. A topic currently seems to exist which arouses the interest of researchers, namely: the relationship between Green human resource management (GHRM) and CSR (Shah Ridwan Chowdhury & Asaduzzaman, 2017); so that, CSR requirements are the major reason for GHRM initiatives in many organizations (Amrutha & Geetha, 2020).

Employees' pro-environmental behavior (Graves, Sarkis, & Zhu, 2013) or sustainability-related behavior (Boiral, 2009), their attitudes, values, beliefs, skills and motivations will, to some extent, be based on the GHRM practices framed under the AMO theory. Employees' green behavior involves the degree to which employees take personal eco-friendly initiatives in an organization, which will be influenced by the degree of ‘Ability’, ‘Motivation’ and ‘Opportunity’ provided to them by their employer.

Environmental initiatives within the scope of HRM are a part of broader CSR programs because the role of HR is key to achieving financial and sustainability results in any business (Ahmad, 2015; De Souza Freitas, Caldeira-Oliveira, Teixeira, Stefanelli, & Teixeira, 2020). The growing demand for CSR leads to the application of GHRM tools (Cheema and Javed, 2017), so that future GHRM research should include CSR (Yusliza, Othman, & Jabbar, 2017).

GHRM practices thus tend to create green employees (Nishii, Lepak, & Schneider, 2008) who understand the green values of their organization and adhere to corporate social responsibility requirements (Rayner & Morgan, 2018).

It is through employees' actions and decision-making that many CSR strategies come to life. Human resource professionals stand in a unique position to nurture and foster CSR performance within their organizations.

According to the assumption proposed in the introduction: (a) GHRM comprises a set of management practices fully embedded in a social, political, and market context where a wide variety of stakeholders make specific claims to companies, and (b) at an organizational level, consistency between green HRM and that context leads to higher performance. More specifically, companies can use GHRM as a way to respond to stakeholders' pressures on environmental issues and, accordingly, to develop the firm's environmental outcomes. This assumption fits in with a number of recent theoretical (Ferrary, 2009; Delbridge, Hauptmeier, & Sengupta, 2011; Jackson, Schuler, & Jiang, 2014) and empirical contributions (e.g. Boon, Paauwe, Boselie, & Den Hartog, 2009; Guerci & Shani, 2013) which have broadened the scope of HRM research, moving beyond organizational boundaries to explore external pressures that shape the HRM system of a firm. In the specific field of GHRM, Jackson

and Seo (2010) called for empirical HRM studies to understand the relationship between stakeholders' pressures and HRM practices. Our study answers that call employing the stakeholder theory (implicit in the CSR construct).

Wagner (2013) refers to GHRM as 'a subset of sustainable human resource management where the latter also comprises corporate social responsibility issues.' Following the GHRM philosophy, managers play a critical role when it comes to making their organization more socially and environmentally responsible by applying the concept of CSR in every human resource policy (Alonso-Almeida, Fernández de Navarrete, & Rodríguez-Pomeda, 2015). This study meets the need for more research on CSR which can add other management concepts such as GHRM (Al Kerdawy, 2018).

Recent studies have shown a shortage in human resources' environmental orientation which represents a major obstacle to a successful CSR implementation (Odrizola, Martín, & Luna, 2015; Sampson & Ellis, 2015; Voegtlin & Greenwood, 2016). Therefore, organizations cannot fully attain the desired outcomes of their CSR practices without encouraging green human resource initiatives (Roeck & Delobbe, 2012; Al Kerdawy, 2018).

By adopting GHRM practices, the organization sends a clear message to its employees: it is committed to the social green cause beyond any financial benefits. According to AMO theory (Renwick, Redman, & Maguire, 2013; Moraes et al., 2018; Tang, Chen, Jiang, Paille, & Jia, 2018), three GHRM practice components—subsequently taken on and applied by other scholars—may be used: a) developing green abilities (recruitment, selection, training, and development); b) motivating green employees (performance management/appraisal; pay and reward system); and c) providing green opportunities (employee involvement and supportive climate/culture).

An attempt will be made in this research to disaggregate those three components into the following GHRM practices: recruitment and selection, training, performance management, rewarding, and involvement that aim to build green values as well as knowledge and skills related to green activities (Pless et al., 2012; Renwick et al., 2013; Tang et al., 2018). Green recruitment and selection involve recruiting and selecting candidates with green awareness through tests meant to ensure that employees have a positive attitude towards environmental issues complemented by questions related to environmental beliefs, values, and knowledge (Renwick et al., 2013; Tang et al., 2018). Green training programs are designed to enhance not only employees' awareness of, knowledge of, and skills in green activities but also a climate that spurs all employees to become involved in green initiatives (Fernández, Junquera, & Ordiz, 2003). Green training should focus on changing attitudes and emotional involvement towards green goals (Bissing-Olson, Iyer, Fielding, & Zacher, 2013; Zibarras & Coan, 2015). Green integrated training not only includes green comprehensive programs but also links them to performance management systems—an approach which can help to create a green climate (Renwick et al., 2013; Tang et al., 2018). Green performance management involves assessing employees' performance in the green management process (Jabbour & Santos, 2008) as well as delivering feedback on their green performance (Zibarras & Coan, 2015). In line with green performance management, non-financial rewards should be offered alongside financial incentives in the form of green travel benefits, green tax, and green recognition (Tang et al., 2018). Finally, employees should be given opportunities to participate in environmental management via green involvement, including the articulation of a clear green vision, building a green learning climate and various communication channels, offering green activities, and encouraging green involvement as a whole (Tang et al., 2018; Luu, 2019).

All of the above leads us to establish the following research hypothesis.

Hypothesis 2: CSR positively relates to GHRM.

The AMO theory emphasizes that all HRM practices and policies that increase the human capital of a firm through enhancing the human

capabilities result in better performance outcomes (Renwick et al., 2013). Jackson and Seo (2010) argue that performance is more likely to accrue in firms which enhance ability and motivation among their employees and provide them with the opportunity to help the firm in achieving a shared vision of environmental sustainability—thereby enabling that firm to grasp more fully the revenue raising and better cost management opportunities that proactive environmental management is likely to generate. In this regard, some research has shown that a GHRM can significantly contribute to improve the organization's financial performance. (Renwick et al., 2013; O'Donohue & Torugsa, 2016). Furthermore, the instrumental view of CSR-HRM suggests that the relationship between CSR and GHRM is aimed at increasing the performance of the organization. Such findings lead us to ask ourselves whether GHRM acts as a mediating variable in the CSR-performance relationship by putting forward our next hypothesis.

Hypothesis 3: Green human resource management positively mediates between CSR and hotel performance.

2.3. Green human resource management and environmental outcomes

As highlighted above, a recent stream of study has focused on the role played by human resource management practices aimed at developing firm environmental outcomes, providing empirical support to the idea that specific GHRM practices positively correlate with environmental outcomes. A number of studies, such as those authored by Jabbour and Santos (2008) and Jabbour et al. (2010), along with papers published in the special issue of *Human Resource Management* (Vol. 51, No. 6, 2012) use the AMO theory to examine the extent to which HRM practices contribute to organizations' environmental outcomes.

Environmental outcomes are described as the commitment assumed by firms to protect the environment and to demonstrate measurable operational parameters lying within the prescribed limits of environmental care (Paillé, Chen, Boiral, & Jin, 2014). The effects of GHRM practices on corporate environmental outcomes had already been explored in previous studies (Masri & Jaaron, 2017; Kim et al., 2019; Zhang, Wang, & Zhao, 2019), with a number of research works investigating issues such as: the links between GHRM practices and green supply chain management (Jabbour, Mauricio, & Jabbour, 2017; Nejati, Rabiei, & Jabbour, 2017); individual green behavior (Pinzone et al., 2016, 2019; Chaudhary, 2019; Pham et al., 2019b); and employees' green engagement (Pham et al., 2019c). Quantitative studies have been complemented by literature reviews on GHRM (e.g. Renwick et al., 2013; Ren, Tang, & Jackson, 2018).

Accordingly, GHRM can arise as an important dimension when it comes to improving environmental outcomes (Ren et al., 2018). This suggests the convenience of explaining the extent to which some GHRM practices impact on environmental outcomes. Based on the AMO theory, **green training** provides employees with the related knowledge, attitudes, and skills (Jabbour et al., 2010) which can help them to identify environmental issues and take suitable actions at the workplace for the purpose of improving their green performance (Vidal-Salazar, Córdón-Pozo, & Ferrón-Vilchez, 2012). Similarly, evaluating **employees' green performance** aligns behaviors, ensures responsibility, and places the emphasis on environmental objectives which in turn improves companies' environmental outcomes (Guerci et al., 2016). Organizations focused on **the involvement of employees** generate opportunities for the latter to apply their knowledge and abilities in green activities, to undertake green initiatives at work (Pinzone et al., 2016), and to give innovative solutions as far as waste reduction and resource usage efficiency improvement are concerned (Florida & Davison, 2001), which in turn boosts the organization's environmental outcomes. GHRM practices, when well implemented, can improve environmental performance (Singh, Del Giudice, Chierici, & Graziano, 2020; Pham, Thanh, Tučková, & Thuy, 2019; Teixeira, Jabbour, de Sousa Jabbour, Latan, & de Oliveira, 2016; Mousa & Othman, 2020).

Specifically concerning the hotel industry, our review also identified

several research studies according to which GHRM adoption improves environmental outcomes (Siyambalapatiya, Zhang, & Liu, 2018; Kim et al., 2019; Pham et al. 2019a, 2019b, 2019c), which encourages us to formulate the next hypothesis:

Hypothesis 4: Green human resource management has a positive influence on hotel environmental outcomes.

2.4. Environmental outcomes and performance

Ever since Porter and Van der Linde (1995) and Hart (1995) proposed hypotheses suggesting the use of environmental management to achieve competitive advantage, support for such proposals has both increased and been challenged. For instance, many studies have confirmed that an increase in environmental outcomes will bring about an enhanced performance, which suggests a positive correlation between these two variables (Beurden & Gössling, 2008; Dixon-Fowler, Slater, Johnson, Ellstrand, & Romi, 2013; Journeault, 2016). More precisely, companies concerned with environmental outcomes will achieve greater legitimacy levels and succeed in meeting stakeholders' expectations (Pondeville, Swaen, & De Rongé, 2013; Sundin & Brown, 2017), thereby fostering a positive corporate image, tax reduction and environmental costs (Rodrigue, Magnan, & Boulianne, 2013).

However, this debate has still not afforded a conclusive result as to whether or not improvements in environmental outcomes will be followed by a corresponding rise in financial performance (Beurden & Gössling, 2008; Dixon-Fowler et al., 2013; Grewatsch & Kleindienst, 2017). On the one hand, achieving better environmental outcomes involves additional costs, such as risk management or extra funding for capital, operations and energy—which in turn causes a lower performance. On the other hand, improved environmental outcomes can lead to better market access and product differentiation, thus improving performance (Ambec & Lanoie, 2008).

Despite the extensive research devoted to examine the link between environmental outcomes and performance, the discussion remains unclear (Grewatsch & Kleindienst, 2017; Trumpp & Guenther, 2017). Depending on the different studies, relationships are positive (Journeault, 2016; Russo & Fouts, 1997; Waddock & Graves, 1997; Mousa & Othman, 2020), non-significant (Al-Tuwaijri, Christensen, & Hughes II, 2004; Henri & Journeault, 2010; Wagner, 2015) or negative (Qi et al., 2014; Tan, Habibullah, Tan, & Choon, 2017; Vastola, Russo, & Vurro, 2017). In turn, Hang, Geyer-Klingeborg, Rathgeber, and Stöckl (2018) conclude that the causality between environmental outcomes and performance depends on the time horizon (increasing environmental outcomes has no short-term effect on a firm's performance, unlike what happens in the long term).

The results obtained so far are inconclusive, and no studies seem to have analyzed the relationship between environmental outcomes and performance in the hotel sector; hence our decision to state the following hypothesis.

Hypothesis 5: Environmental outcomes positively affect hotel performance.

Some scholars (Alafi & Hasonah, 2012; Galbreath & Shum, 2012; Griffin & Mahon, 1997; Margolis & Walsh, 2003; Wood & Jones, 1995) questioned the applied approach mostly followed by studies about the direct relationship between CSR and firm performance. In their opinion, the positive, negative or neutral results obtained by examining the direct relationship between CSR and firm performance cannot be 100% reliable, since this link may be affected by some other intervening factors which many studies have omitted—as highlighted in the introduction to this paper. This justifies our proposal: two variables such as GHRM and environmental outcomes may act as mediators between both constructs. In fact, a number of previous studies already suggested the possibility for environmental outcomes to serve as a mediating variable between CSR and firm performance in different industries (Pullman, Maloni, & Carter, 2009; Zhu, Sarkis, & Lai, 2012; Ağan, Kuzey, Acar, & Açıkgöz, 2016; Wang & Sarkis, 2017).

Furthermore, Jackson and Seo (2010) argue that positive financial outcomes are more likely to accrue in firms which enhance the ability and motivation of employees and thus give them the opportunity to help the firm in achieving a shared vision of environmental sustainability. In other words, implementing a green human resource management enables an organization to grasp more fully the revenue raising and better cost management opportunities that can derive from proactive environmental management (O'Donohue & Torugsa, 2016; Longoni, Luzzini, & Guerci, 2018).

Saeed et al. (2019) examine how GHRM practices result in employees' pro-environmental behavior through pro-environmental psychological capital. In Canadian manufacturing plants, the mediating role of environmental practices has been empirically determined in the lean supply management-environmental performance relationship (Hajmohammad, Vachon, Klassen, & Gavronski, 2013), while Zhu et al. (2012) carried out a mediation analysis between internal and external green supply chain management practices with economic, environmental and operational performance.

Therefore, if there are studies that establish that GHRM practices act as mediators in the CSR-performance relationship and if Hypotheses H1, H4 and H5 are significant, it is expected that green human resource practices and environmental outcomes may mediate the relationship between CSR and performance.

The considerations above lead us to put forward the last hypothesis, according to which a double mediation of the GHRM and environmental outcomes variables takes place in the CSR-performance relationship.

Hypothesis 6: Green human resource management and environmental outcomes positively mediate between CSR and hotel performance.

Fig. 1 shows the theoretical model proposed along with the hypotheses to be tested.

3. Research method

3.1. Sample and data collection

The population under study were Spanish hotels belonging to hotel chains, to control the chain effect (Chung & Kalnins, 2001), with more than 50 employees, to avoid including organizations that lacked formal HRM procedures (Collins & Smith, 2006) and with a three-star category or higher. Our sample comprises one hundred and twenty Spanish hotels.

Several reasons justify our decision to focus research on this particular industry. Firstly, only few investigations have so far revolved around the study of CSR and its influence on the performance of Spanish hotels (Serra-Cantalops et al., 2018). Secondly, because aspects related to human resources (GHRM) are addressed in conjunction with CSR, the highly labor-intensive hotel industry seems interesting in this regard. And thirdly, CSR activities can serve to distinguish a firm from its competitors within an industry where strong competition characteristically prevail.

Data collection took place through an online survey developed between January and December 2018. The measurement of variables and collected data was temporarily separated at two different points in time seeking to avoid potential problems associated with single-informant and common-method biases.

The initial stage consisted in compiling the answers given by the human resource managers of hotels about the variables "green human resource management" and "environmental outcomes." Six months later, the hotel managers received a questionnaire referred to another two variables, namely: "performance" and "CSR." After three reminder rounds, the hotel managers and human resource managers of 120 out of 1000 accommodation establishments that shaped the population under study had sent us the complete set of responses. Such a sample size can be considered adequate since, according to Reinartz, Haenlein, and Henseler (2009), this number of observations would suffice to reach

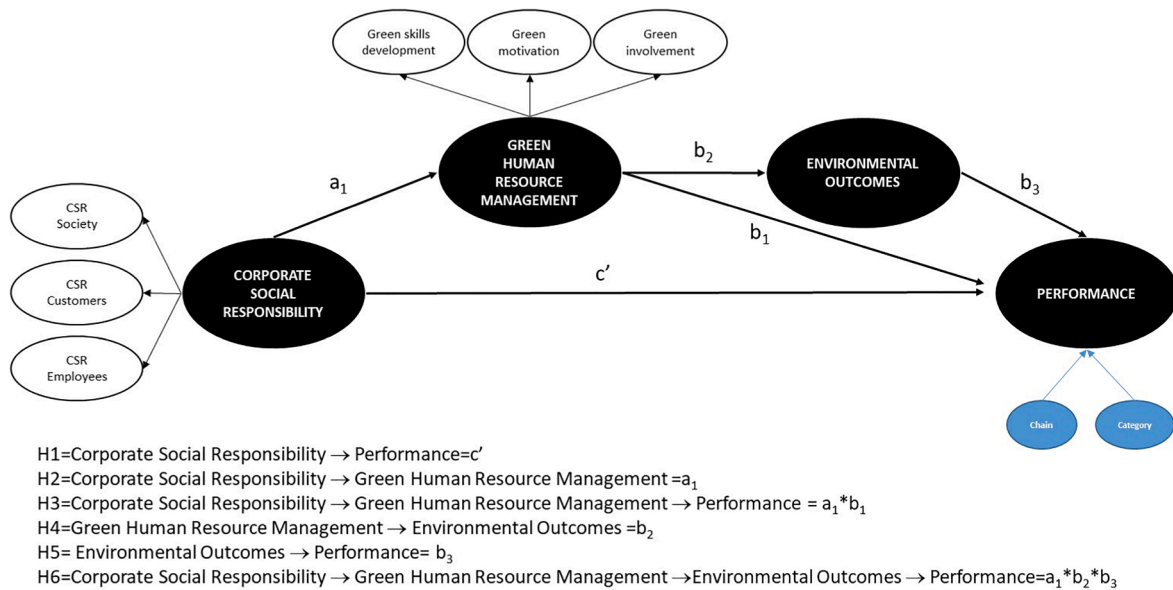


Fig. 1. Theoretical model and hypotheses.

acceptable levels of statistical power using the PLS technique.

An examination of the differences between respondents and non-respondents followed seeking to test for non-response bias. The *t*-Test revealed no significant differences based on control variables (size and category) either. A comparison was also drawn between early and late respondents in terms of demographics and model variables. The absence of differences resulting from these comparisons ($p < 0.05$) provided clear evidence that non-response bias was not a problem.

3.2. Measures and scales

The scales used to measure each variable in our study came from prior studies and were pre-tested with 15 managers from the target respondents to ensure a proper understanding of the specific intent behind each question.

The utilization of reflective measures enabled us to operationalize the key constructs in this study. A decision was made to adopt multi-item scales strongly consolidated in the literature for construct operationalization purposes; our item measurements range on a scale from 1 (I strongly disagree) to 7 (I strongly agree). Appendix 1 provides a full list of the scales utilized and all the associated items.

Corporate Social Responsibility. The scales developed by [Turker \(2009\)](#), [Bai and Chang \(2015\)](#), [Youn, Lee, and Lee \(2018\)](#) and [Su and Swanson \(2019\)](#) were adapted to measure corporate social responsibility towards three primary stakeholders: employees; customers; and society ([Aguinis & Glavas, 2012](#)). The CSR variable thus appears as a second-order reflective construct made up of three first-order reflective constructs, namely: CSR Society; CSR Customers; and CSR Employees.

Green Human Resource Management. This study presents GHRM as comprising three components, based on the works of [Renwick et al. \(2013\)](#), [Jabbour \(2015\)](#), [Pinzone et al. \(2016\)](#), [Masri and Jaaron \(2017\)](#), [Tang et al. \(2018\)](#) and [Pham et al \(2019a,b,c\)](#). This variable was regarded as a second-order construct shaped by three first-order reflective constructs, more specifically: Green skills development (which includes recruitment, selection, training, and development practices); green motivation (which comprises performance management appraisal and reward system practices); and green involvement (which relates to the employee involvement and supportive culture).

Environmental Outcomes. This variable was measured through improvements in the use of the strength parameters developed by [Kinder, Lydenberg, and Domini \(KLD\)](#) to evaluate the full spectrum of a firm's environmental performance, thus making it possible to consider

different environmental impacts at the same time ([Guerci et al., 2016](#); [Walls, Berrone, & Phan, 2012](#); [Longoni et al., 2018](#)). This variable was seen as a first-order reflective construct in our model.

Performance. Perception measures served to capture organizational performance in this study. More precisely, eight items were used to try and capture, on the one hand, general performance criteria (market share growth, brand recognition, the company's market image, sales growth); and, on the other hand, performance variables more in line with hotel sector companies (income per room, average occupancy, customers' level of satisfaction and employees' satisfaction) ([Úbeda-García, Claver-Cortés, Marco-Lajara, Zaragoza-Sáez, and García-Lillo, 2018](#); [Longoni et al., 2018](#)).

Control variables. Our research work additionally monitored possible alternative explanations for the relationships set forth in the theoretical model through the inclusion of the relevant control variables, i.e. hotel size and hotel category.

The PLS-PM method was chosen to analyze the data under examination. As seen in [Table 2](#), the results reveal a Cronbach's α value of >0.70 , an average variance extracted (AVE) of >0.50 and a ρ_A of >0.70 , along with a composite reliability >0.70 for each variable. All of this suggests a fit with the rule of thumb assessment of measurement models recommended in the relevant literature ([Hair, Matthews, Matthews, & Sarstedt, 2017](#)), meaning that all construct items in this model are reliable and valid. In addition to assessing convergent validity, the discriminant validity or divergent validity of all latent variables used within the model were tested using the Heterotrait-Monotrait (HTMT) ratio — a new procedure in the Partial Least Squares-Path Modeling (PLS-PM) method to test discriminant validity which outplays Fornell-Larcker's criterion according to [Henseler, Hubona, and Ray \(2016\)](#). [Table 3](#) reveals an HTMT value below 0.90, which satisfies the recommended rule of thumb ([Hair et al., 2017](#)); confirmation is likewise

Table 2
Summary of measurement models.

	Cronbach's α	ρ_A	Composite reliability	AVE
CSR	0.761	0.798	0.858	0.669
GHRM	0.908	0.926	0.942	0.844
ENVIRONMENTAL OUTCOMES	0.874	0.889	0.909	0.669
PERFORMANCE	0.944	0.954	0.952	0.689

Table 3
Correlations and discriminant validity results.

Fornell-Larcker's criterion				
	CSR	GHRM	ENVIRONMENTAL OUTCOMES	PERFORMANCE
CSR	0.447			
GHRM	0.457	0.474		
ENVIRONMENTAL OUTCOMES	0.439	0.444	0.447	
PERFORMANCE	0.404	0.336	0.446	0.474
Heterotrait-Monotrait Ratio (HTMT)				
	CSR	GHRM	ENVIRONMENTAL OUTCOMES	PERFORMANCE
CSR				
GHRM	0.783			
ENVIRONMENTAL OUTCOMES	0.566	0.485		
PERFORMANCE	0.472	0.343	0.466	

obtained for discriminant validity following Fornell-Larcker's criterion.

3.3. Common method bias

We minimize non-response bias through several techniques. Before data collection, participants were encouraged to reply by making the questionnaire more respondent friendly through shortening it or using incentives such as offering them an executive summary of the most relevant research results. Moreover, the independent-samples t tests results, as addressed above in the "Sample and data collection" section, indicated that non-response bias is not a major concern in the study.

Apart from controlling the common method variance by obtaining information from two different sources, considering the recommendations of Podsakoff & Organ (1986), Podsakoff, MacKenzie, Lee, and Podsakoff (2003) and Podsakoff, MacKenzie, and Podsakoff (2012), we have adopted a series of procedural and statistical remedies. First, interviewees remained anonymous and were told that they had to answer as sincerely and honestly as possible and that there were no 'good' or 'bad' answers. This approach was aimed at reducing the fear of being evaluated and preventing them from giving socially desirable or appropriate answers. Second, the items were very carefully constructed to avoid any potential ambiguities. The questionnaire included simple and concise questions in order to facilitate their understanding. Third, the interviewees were informed in detail about the object of the research and the importance of their participation in it. We also employed Harman's one-factor test (Podsakoff & Organ, 1986; Podsakoff et al., 2003; Podsakoff et al., 2012). All study variables were entered into an exploratory factor analysis. The results revealed that no single factor emerged; nor was there a general factor that could account for the largest proportion of variance in these variables. The above evidence suggests that the common method bias did not represent a major problem in our study.

In order to assess model quality, the following tests were used: Coefficient of determination (R^2) and the effect size (f^2). The condition for R^2 is that it should be greater than or equal to 10% (Falk & Miller 1992). The effect size (f^2) for each path model was calculated. The f^2 analyses of model quality have shown satisfactory results. Finally, the Stone-Geisser's predictive relevance (Q^2) values were calculated in order to test if the data points of indicators in the reflective measurement model of endogenous construct can be predicted accurately. Chin (1998) suggested that a model demonstrates a good predictive relevance when its Q^2 value is larger than zero. The results of blindfolding in Smart PLS has provided a good predictive relevance. The indicators of all the cited coefficients are presented in the next section. Overall, the issue of common method bias was tackled through the survey design, data collection methods, and the statistical assessment as discussed above.

4. Results

After confirming that the indicators of all variables were reliable and

valid in the first step, the time came to assess the results of our structural model and for hypothesis testing. Since PLS-PM algorithms use the iteration method, following multiple regression series, the path coefficient interpretation in PLS-PM is equal to the standardization of regression coefficients. Similarly, r-square, the variance inflation factor (VIF), and predictive relevance (Q^2) (Hair et al., 2017), as well as PLS, were used for algorithm selection, the SmartPLS 3 program being applied for bootstrapping.

Structural model collinearity was tested prior to carrying out a more in-depth analysis of the results obtained during the second step. The same measure in multiple regression was utilized to assess collinearity, with the recommended VIF values <3.3 or <5 remaining acceptable for all variable predictors in the model (Hair et al., 2017). The results of our analysis (see Table 4) showed that collinearity did not interfere with the results. Our structural model was additionally evaluated by looking at the determination coefficient (R^2), and Q^2 , insofar as that coefficient measures the predictive power of our model, and the latter represents the amount of variance in the endogenous variable that can be explained by all exogenous variables. Analyzing the results in Table 4 left us with R^2 values of 0.493 for GHRM, 0.197 for environmental outcomes, and 0.285 for performance.

Q^2 was also assessed to predict R^2 accuracy —where a Q^2 value above 0 indicates that the model has predictive power. Based on our analysis results, $Q^2 > 0$, which confirms the predictive relevance of our model. As for the goodness of fit indices produced by the model through standardized root mean squared residual (SRMR), the value of 0.082 < 1.0 obtained means that no discrepancy exists between an implied model and the observed correlation.

4.1. Hypothesis testing

Direct hypothesis testing preceded that of mediation effects. Hypothesis testing was performed through a bootstrapping process, with a resample amount of 5000, and using a 95% bias-corrected confidence interval (CI). Table 5 shows the results of that analysis.

As shown in table 5, the effect of CSR on performance with a coefficient value (β) of 0.302 is significant at $p = 0.002$, which provides support both for Hypothesis 1 and for the relevant theory proposed by Youn et al. (2015), Benavides-Velasco et al. (2014). The CSR → GHRM relationship was likewise found to be positively significant, with a coefficient value (β) of 0.702 ($p = 0.000$), meaning that Hypothesis 2 is also confirmed —as previous studies had already suggested (Al

Table 4
Structural model results.

Constructs	R^2	Q^2	VIF	SRMR
CSR	–	–	2.171	–
GHRM	0.493	0.389	2.580	–
ENVIRONMENTAL OUTCOMES	0.197	0.116	1.346	–
PERFORMANCE	0.285	0.150	–	0.082

Table 5
Relationships between the direct effects of variables.

Structural path	Coef (β)	S.D.	p-Values	95% CI	Conclusion
CSR → PERFORMANCE	0.302	0.098	0.002*	[0.136–0.684]*	H1 supported
CSR → GRHM	0.702	0.044	0.000**	[0.680–0.822]**	H2 supported
GRHM → E. OUTCOMES	0.444	0.075	0.000**	[0.400–0.642]**	H4 supported
E. OUTCOMES → PERFORMANCE	0.338	0.090	0.000**	[0.291–0.588]**	H5 supported

Note: **, * statistically significant at 1 percent and 5 percent levels respectively.

Kerdawy, 2018). As regards the GRHM → environmental outcomes effect, it turns out to be significant as well ($\beta = 0.444$, $p = 0.000$), which leads us to accept Hypothesis 4, thus corroborating the findings of previous research studies authored by Siyambalapitiya et al. (2018) or Pham et al. (2019a,b,c) among others. Finally, the environmental outcomes → performance effect with a coefficient value (β) of 0.338 ($p = 0.000$) evidences that Hypothesis 5 is confirmed too, a result which matches those previously obtained by scholars such as Journeault (2016).

4.2. The mediation analysis

The final stage of our analysis revolves around the mediating effects of the variables GHRM and environmental outcomes in the relationship between CSR and hotel performance and has as its aim to test Hypotheses 3 and 6. The results derived from the mediation analyses can be found in Table 6.

Table 6. Summary of the mediating effect test

The mediation exerted by the variable GHRM in the CSR-performance relationship with $\beta = -0.075$ is not significant, since the zero value appears in the confidence interval —i.e. Hypothesis 3 cannot be accepted. Instead, the sequential mediation of GHRM and environmental outcomes in the relationship between CSR and performance gives us a result of $\beta = 0.106$ with $p = 0.001$, which allows us to accept Hypothesis 6 (referred to sequential mediation).

5. Conclusions and discussion

The results of this study reveal the existence of a direct and positive relationship between CSR and performance within the context of three-, four- and five-star hotels in Spain (Hypothesis 1). The current findings are aligned with analyses according to which CSR does increase hotel profits and value (Bird et al., 2007; Griffin & Mahon, 1997; Garay & Font, 2012; Inoue & Lee, 2011; Lee & Heo, 2009; Margolis & Walsh, 2003; Rodríguez & Cruz, 2007; Rhou et al., 2016; Orlitzky et al., 2003; Ghaderi et al., 2019).

Our findings are highlighted and discussed with respect to the main research question as follows. The empirical evidence obtained allows us to state that the partial mediation exerted by the variables GRHM (Renwick et al., 2013; O’Donohue & Torugsa, 2016) and environmental outcomes (Pullman et al., 2009; Zhu et al., 2012; Ağan et al., 2016; Wang & Sarkis, 2017) has an indirect effect on the relationship between CSR and hotel performance (Hypothesis 6).

Table 6
Summary of the mediating effect test.

Total effect of Performance		Direct effect of CSR on PERFORMANCE		Indirect effect of CSR on PERFORMANCE			Conclusion
Coef (β)	T value	Coef (β)	T value	Point estimate	Percentile <i>bootstrap</i> 95% + Bias confidence interval		
					Lower	Upper	
0.302**	5.240	H1 = c'	0.271 3.089	Total	0.271**	0.136 0.687	H3 not supported H6 supported
				H3 = $a_1 \cdot b_1$	-0.075 ^{ns}	-0.256 0.121	
				H6 = $a_1 \cdot b_2 \cdot b_3$	0.106**	0.059 0.175	

Note: ** statistically significant at 1 percent level; ^{ns} not significant.

This study additionally confirms that CSR is an antecedent factor in GHRM practice implementation (Hypothesis 2); this result matches those of some research works which analyze how CSR contributes to human resource practices (Cooke & He, 2010; Gully et al., 2013; Rupp et al., 2013). Nevertheless, our work pioneers the consideration of the hitherto-neglected link between CSR and GHRM, thus answering the call to extend CSR research into the HRM domain (Morgeson et al., 2013; Al Kerdawy, 2018), since GHRM is a newly-adopted concept which has so far received limited empirical research attention as far as CSR is concerned.

Another of our findings enables us to verify the positive influence of GHRM on environmental outcomes (Hypothesis 4). This study consequently extends the GHRM literature by examining the effect caused by GHRM on environmental performance; in keeping with a number of previous studies (Paillé et al., 2014; Masri & Jaaron, 2017; Kim et al., 2019), our findings confirm GHRM implementation effectiveness. Within the green context, no scholar has yet demonstrated the interactive effects of GHRM practices on environmental outcomes; and only very few researchers have investigated the application of GHRM practices in hotel industry (Pham et al. 2019a,b,c).

It follows from the results obtained that environmental outcomes positively influence the performance achieved by the Spanish hotels included in our sample (Hypothesis 5). This supports the existing research in multiple industries that refer to positive links between environmental outcomes and firm performance (Aragón-Correa, Hurtado-Torres, Sharma, & García-Morales, 2008; Dixon-Fowler et al., 2013; Hang, Geyer-Klingeberg & Rathgeber, 2018).

Finally, in relation to Hypothesis 3, it was impossible for us to confirm the role of GHRM as a mediating variable in the relationship between CSR and hotel performance, when other studies do confirm the positive connection between GHRM and firm performance (Renwick et al., 2013; O’Donohue & Torugsa, 2016). Perhaps the explanation for this may be that the investigations which have analyzed the relationship between GHRM and performance have not included the environmental outcomes variable. It can be inferred from the analyses performed that GHRM positively influences environmental outcomes, and these, in turn influence, performance. This result leads us to consider a new line of research that asks whether environmental outcomes fully or partially mediate the GHRM-performance relationship.

The findings from this study make several contributions to the CSR and GHRM domains.

Regarding CSR-HRM literature, given the scarce theory that links the CSR and HRM constructs, following the recommendations of Voegtlin

and Greenwood (2016), we have taken an instrumental view of CSR-HRM that has allowed us to support the hypothesis that CSR has to use GHRM strategically with the purpose of improving the organization's performance results (environmental and financial outcomes). We have also employed an integrative view of CSR-HRM, which has allowed us to use the AMO approach of HRM insofar as CSR affects workers' abilities, motivation and opportunities. The conjunction of both perspectives has allowed us to establish an integrative framework that has helped us to overcome some of the ambiguity surrounding the relationship between CSR and firm performance, and extends CSR knowledge by providing a framework which makes it easier to explain how CSR might be linked to firm performance with the inclusion of GHRM and environmental outcomes as mediating variables. The juxtaposition that has been made in this research of both study perspectives in relation to CSR-HRM could form part of the future research agenda.

Furthermore, CSR is shown as an antecedent factor in GRHM—or expressed differently, GHRM supports CSR activities through green skills development, green motivation, and green involvement—providing empirical evidence of the way in which both variables are connected (Voegtlin & Greenwood, 2016). The positive effect of GHRM on environmental outcomes was verified as well, covering a traditional gap in the literature dedicated to examining the impact of GHRM implementation on environmental performance (Kim et al., 2019); thus, these results contribute to the GHRM literature by proposing an antecedent factor and a result of GHRM, as suggested by Ren et al. (2018). Finally, our research work also contributes to the current research

because it further extends the GHRM literature research stream by seeking empirical evidence for the relationship between GHRM and environmental outcomes in the Spanish hospitality industry. This is important, since the aforesaid research stream has tended to focus on manufacturing industries (Paillé & Raineri, 2015) or service industries other than hospitality (Zientara & Zamojska, 2018).

From a practical point of view, the findings enhance the knowledge of hotel firms' executives about the important role that CSR plays in directly and indirectly promoting firm performance through improved GHRM and environmental outcomes. It would be advisable for human resources departments to incorporate green practices and responsibilities into their human resource management systems. Therefore, it becomes essential for hotel organizations to carry out pertinent GHRM as it helps employees to feel proud of their firms' role in environmental protection. This not only reinforces these employees' commitment to their organizations but also allows the latter to obtain successful environmental outcomes. This could be achieved by developing the practices considered in this study aimed at developing abilities, motivation and opportunities, such as attracting and selecting candidates with an interest in green issues. Additionally, organizations should focus on retaining, developing and improving employees' skills and knowledge, by providing green training programs. Green goals and objectives must be defined and linked with a green reward and appraisal system, which include green indicators that provide employees with financial and non-financial rewards, thereby increasing their interest, commitment and participation in green issues.

Appendix A. . Measurement of variables

CORPORATE SOCIAL RESPONSIBILITY (1 = I totally disagree; 7 = I totally agree)

CSR towards society

- Our hotel implements special programs to minimize its negative impact on the natural environment.
- Our hotel participates in activities aimed to protect and improve natural environment quality.
- Our hotel targets sustainable growth which considers future generations.
- Our hotel emphasizes the importance of its social responsibilities before society.

CSR towards customers

- Our hotel provides full and accurate information to our customers.
- Our hotel respects consumers' rights beyond legal requirements.
- Customer satisfaction is a priority for our hotel.

CSR towards employees

- Our hotel supports employees who want to acquire additional training.
- Our hotel policies encourage employees to develop their skills and careers.
- Our hotel implements flexible policies to provide a good work & life balance for its employees.
- The management of our hotel is primarily concerned with employees' needs and wants.

GREEN HUMAN RESOURCE MANAGEMENT (1 = I totally disagree; 7 = I totally agree)

Green Skills Development

- We use green employer branding to attract green employees.
- Our hotel recruits employees who have a green awareness.
- We develop training programs in environment management to increase employees' environmental awareness, skills and expertise.
- We have green knowledge management (linking environmental education and knowledge to behaviors with the aim of developing preventative solutions).

Green Motivation

- Our hotel sets green targets, goals, and responsibilities for managers and employees.
- In our hotel, managers are set objectives on achieving green outcomes included in appraisals
- We make green benefits (transport/travel) available rather than giving out pre-paid cards to purchase green products.
- Our hotel has recognition-based rewards in environment management for staff (public recognition, awards, paid vacations, time off, gift certificates)

Green Involvement

- Our hotel has a clear developmental vision to guide employees' actions in environmental management.
- A number of formal or informal communication channels serve to spread green culture in our hotel.
- We offer practical activities for employees to participate in environment management, such as newsletters, suggestion schemes, problem-solving groups, low-carbon champions and green action teams.

ENVIRONMENTAL OUTCOMES. The actions developed in our hotel to look after the environment have had an impact on: (1 = I totally disagree; 7 = I totally agree)

- Reduction of total direct and indirect toxic emissions
- Increased volume of recycled materials
- Increased renewable energy consumption rate
- Increased number of eco-friendly products/services developed
- Reduction of total direct and indirect energy consumption

(continued on next page)

(continued)

PERFORMANCE (1 = I totally disagree; 7 = I totally agree)

The growth in our firm's market share relative to competitors during the last three years has been ...

Our firm's brand recognition relative to competitors during the last three years has been ...

Our firm's image relative to competitors during the last three years has been...

The average growth in our firm's sales relative to competitors during the last three years has been ...

Our hotel's average occupancy rate relative to competitors during the last three years has been ...

Customers' satisfaction level relative to competitors during the last three years has been ...

Employees' satisfaction level relative to competitors during the last three years has been ...

Revenues per room in our hotel relative to competitors during the last three years has been ...

References

- Abu Bakar, A. S., & Ameer, R. (2011). Readability of corporate social responsibility communication in Malaysia. *Corporate Social Responsibility and Environmental Management*, 18(1), 50–60.
- Ağan, Y., Kuzey, C., Acar, M. F., & Açıkgöz, A. (2016). The relationships between corporate social responsibility, environmental supplier development, and firm performance. *Journal of Cleaner Production*, 112, 1872–1881.
- Aguinis, H. (2011). Organizational responsibility: Doing good and doing well. In S. Zedeck (Ed.), *APA handbook of industrial and organizational psychology* (pp. 855–879). Washington, DC: American Psychological Association.
- Aguinis, H., & Glavas, A. (2012). What we know and don't know about corporate social responsibility: A review and research agenda. *Journal of Management*, 38(4), 932–968.
- Ahmad, S. (2015). Green human resource management: Policies and practices. *Cogent Business & Management*, 2(1), 1030817.
- Al Kerdawy, M. M. A. (2018). The role of corporate support for employee volunteering in strengthening the impact of green human resource management practices on corporate social responsibility in the Egyptian firms. *European Management Review*, 16, 1079–1095.
- Alafi, K., & Haseoneh, A. B. (2012). Corporate social responsibility associated with customer satisfaction and financial performance a case study with Housing Banks in Jordan. *International Journal of Humanities and Social Science*, 2(15), 102–115.
- Alonso-Almeida, M. D. M., Fernández de Navarrete, F. C., & Rodríguez-Pomeda, J. (2015). Corporate social responsibility perception in business students as future managers: A multifactorial analysis. *Business Ethics: A European Review*, 24(1), 1–17.
- Al-Tuwaijri, S. A., Christensen, T. E., & Hughes II, K. E. (2004). The relations among environmental disclosure, environmental performance, and economic performance: A simultaneous equations approach. *Accounting, Organizations and Society*, 29(5–6), 447–471.
- Ambec, S., & Lanoie, P. (2008). Does it pay to be green? A systematic overview. *The Academy of Management Perspectives*, 22(4), 45–62.
- Amrutha, V. N., & Geetha, S. N. (2020). A systematic review on green human resource management: Implications for social sustainability. *Journal of Cleaner Production*, 247, 119–131.
- Aragón-Correa, J. A., Hurtado-Torres, N., Sharma, S., & García-Morales, V. J. (2008). Environmental strategy and performance in small firms: A resource-based perspective. *Journal of Environmental Management*, 86(1), 88–103.
- Aupperle, K. E., Carroll, A. B., & Hatfield, J. D. (1985). An empirical examination of the relationship between corporate social responsibility and profitability. *Academy of Management Journal*, 28(2), 446–463.
- Bai, X., & Chang, J. (2015). Corporate social responsibility and firm performance: The mediating role of marketing competence and the moderating role of market environment. *Asia Pacific Journal of Management*, 32(2), 505–530.
- Becker, B., & Gerhart, B. (1996). The impact of human resource management on organizational performance: Progress and prospects. *Academy of Management Journal*, 39(4), 779–801.
- Beer, M., Spector, B., Lawrence, P. T., Mills, D. Q., & Walton, R. E. (1984). *Managing human assets*. Cambridge: Mass.: Free Press.
- Benavides-Velasco, C. A., Quintana-García, C., & Marchante-Lara, M. (2014). Total quality management, corporate social responsibility and performance in the hotel industry. *International Journal of Hospitality Management*, 41, 77–87.
- Bernal-Conesa, J. A., Briones-Penalver, A. J., & De Nieves-Nieto, C. (2016). The integration of CSR management systems and their influence on the performance of technology companies. *European Journal of Management and Business Economics*, 25(3), 121–132.
- Beurden, P., & Gössling, T. (2008). The worth of values—a literature review on the relation between corporate social and financial performance. *Journal of Business Ethics*, 82(2), 407.
- Bird, R., Hall, A. D., Momentè, F., & Reggiani, F. (2007). What corporate social responsibility activities are valued by the market? *Journal of Business Ethics*, 76(2), 189–206.
- Bissing-Olson, M. J., Iyer, A., Fielding, K. S., & Zacher, H. (2013). Relationships between daily affect and pro-environmental behavior at work: The moderating role of pro-environmental attitude. *Journal of Organizational Behavior*, 34(2), 156–175.
- Blasi, S., Caporin, M., & Fontini, F. (2018). A multidimensional analysis of the relationship between corporate social responsibility and firms' economic performance. *Ecological Economics*, 147, 218–229.
- Boiral, O. (2009). Greening the corporation through organizational citizenship behaviors. *Journal of Business Ethics*, 87(2), 221–236.
- Boon, C., Paauwe, J., Boselie, P., & Den Hartog, D. (2009). Institutional pressures and HRM: Developing institutional fit. *Personnel Review*, 38(5), 492–508.
- Brammer, S., Millington, A., & Rayton, B. (2007). The contribution of corporate social responsibility to organizational commitment. *The International Journal of Human Resource Management*, 18(10), 1701–1719.
- Brammer, S., Brooks, C., & Pavelin, S. (2006). Corporate social performance and stock returns: UK evidence from disaggregate measures. *Financial Management*, 35(3), 97–116.
- Chand, M., & Fraser, S. (2006). The relationship between corporate social performance and corporate financial performance: Industry type as a boundary condition. *The Business Review*, 5(1), 240–245.
- Chaudhary, R. (2019). Green human resource management and employee green behavior: An empirical analysis. *Corporate Social Responsibility and Environmental Management*.
- Cheema, S., & Javed, F. (2017). The effects of corporate social responsibility toward green human resource management: The mediating role of sustainable environment. *Cogent Business and Management*, 4, 1–10.
- Cheema, S., Durrani, A. B., Khokhar, M. F., & Pasha, A. T. (2015). Influence of green marketing mix and customer fulfillment: An empirical study. *International Journal of Sciences: Basic and Applied Research (IJSBAR)*, 24(6), 168–177.
- Chih, H. L., Chih, H. H., & Chen, T. Y. (2010). On the determinants of corporate social responsibility: International evidence on the financial industry. *Journal of Business Ethics*, 93(1), 115–135.
- Chin, W. W. (1998). The partial least squares approach to structural equation modeling. *Modern Methods for Business Research*, 295(2), 295–336.
- Chung, W., & Kalnins, A. (2001). Agglomeration effects and performance: A test of the Texas lodging industry. *Strategic Management Journal*, 22(10), 969–988.
- Collins, C. J., & Smith, K. G. (2006). Knowledge exchange and combination: The role of human resource practices in the performance of high-technology firms. *Academy of Management Journal*, 49(3), 544–560.
- Cooke, F. L., & He, Q. (2010). Corporate social responsibility and HRM in China: A study of textile and apparel enterprises. *Asia Pacific Business Review*, 16(3), 355–376.
- Cornett, M. M., Erhemjams, O., & Tehrani, H. (2016). Greed or good deeds: An examination of the relation between corporate social responsibility and the financial performance of US commercial banks around the financial crisis. *Journal of Banking & Finance*, 70, 137–159.
- Crifo, P., Diaye, M. A., & Pekovic, S. (2016). CSR related management practices and firm performance: An empirical analysis of the quantity–quality trade-off on French data. *International Journal of Production Economics*, 171, 405–416.
- De Grosbois, D. (2012). Corporate social responsibility reporting by the global hotel industry: Commitment, initiatives and performance. *International Journal of Hospitality Management*, 31(3), 896–905.
- De Souza Freitas, W. R., Caldeira-Oliveira, J. H., Teixeira, A. A., Stefanelli, N. O., & Teixeira, T. B. (2020). Green human resource management and corporate social responsibility. *Benchmarking: An International Journal*, 27(4), 1551–1569.
- Delbridge, R., Hauptmeier, M., & Sengupta, S. (2011). Beyond the enterprise: Broadening the horizons of International HRM. *Human Relations*, 64(4), 483–505.
- DeNisi, A. S., Wilson, M. S., & Biteman, J. (2014). Research and practice in HRM: A historical perspective. *Human Resource Management Review*, 24(3), 219–231.
- Dixon-Fowler, H. R., Slater, D. J., Johnson, J. L., Ellstrand, A. E., & Romi, A. M. (2013). Beyond “does it pay to be green?” A meta-analysis of moderators of the CEP–CFP relationship. *Journal of Business Ethics*, 112(2), 353–366.
- Fernández, E., Junquera, B., & Ordiz, M. (2003). Organizational culture and human resources in the environmental issue: A review of the literature. *International Journal of Human Resource Management*, 14(4), 634–656.
- Ferrary, M. (2009). A Stakeholder's Perspective on Human Resource Management. *Journal of Business Ethics*, 87, 31–43.
- Florida, R., & Davison, D. (2001). Gaining from green management: Environmental management systems inside and outside the factory. *California Management Review*, 43(3), 64–84.
- Freeman, E. E. (1984). Stakeholder Management: Framework and Philosophy. In EE Freeman Strategic Management, A Stakeholder Approach. Pisman.
- Freeman, R. E. (1999). Divergent stakeholder theory. *Academy of Management Review*, 24(2), 233–236.
- Galbreath, J., & Shum, P. (2012). Do customer satisfaction and reputation mediate the CSR–FP link? Evidence from Australia. *Australian Journal of Management*, 37(2), 211–229.
- Gallardo-Vázquez, D., & Sanchez-Hernandez, M. I. (2014). Measuring Corporate Social Responsibility for competitive success at a regional level. *Journal of Cleaner Production*, 72, 14–22.

- Garay, L., & Font, X. (2012). Doing good to do well? Corporate social responsibility reasons, practices and impacts in small and medium accommodation enterprises. *International Journal of Hospitality Management*, 31(2), 329–337.
- Ghaderi, Z., Mirzapour, M., Henderson, J. C., & Richardson, S. (2019). Corporate social responsibility and hotel performance: A view from Tehran. *Iran. Tourism Management Perspectives*, 29, 41–47.
- Gil, M. A., Jiménez, J. B., & Lorente, J. C. (2001). An analysis of environmental management, organizational context and performance of Spanish hotels. *Omega*, 29(6), 457–471.
- Gond, J. P., Igalens, J., Swaen, V., & El Akremi, A. (2011). The human resources contribution to responsible leadership: An exploration of the CSR–HR interface. In *Responsible Leadership* (pp. 115–132). Dordrecht: Springer.
- Graves, L. M., Sarkis, J., & Zhu, Q. (2013). How transformational leadership and employee motivation combine to predict employee proenvironmental behaviors in China. *Journal of Environmental Psychology*, 35, 81–91.
- Grewatsch, S., & Kleindienst, I. (2017). When does it pay to be good? Moderators and mediators in the corporate sustainability–corporate financial performance relationship: A critical review. *Journal of Business Ethics*, 145(2), 383–416.
- Griffin, J. J., & Mahon, J. F. (1997). The corporate social performance and corporate financial performance debate: Twenty-five years of incomparable research. *Business & Society*, 36(1), 5–31.
- Guerci, M., & Shani, A. B. (2013). Moving toward stakeholder-based HRM: A perspective of Italian HR managers. *The International Journal of Human Resource Management*, 24(6), 1130–1150.
- Guerci, M., Longoni, A., & Luzzini, D. (2016). Translating stakeholder pressures into environmental performance—the mediating role of green HRM practices. *The International Journal of Human Resource Management*, 27(2), 262–289.
- Gully, S. M., Phillips, J. M., Castellano, W. G., Han, K., & Kim, A. (2013). A mediated moderation model of recruiting socially and environmentally responsible job applicants. *Personnel Psychology*, 66(4), 935–973.
- Hair, J. F., Jr, Matthews, L. M., Matthews, R. L., & Sarstedt, M. (2017). PLS-SEM or CB-SEM: Updated guidelines on which method to use. *International Journal of Multivariate Data Analysis*, 1(2), 107–123.
- Hajmohammad, S., Vachon, S., Klassen, R. D., & Gavronski, I. (2013). Reprint of Lean management and supply management: Their role in green practices and performance. *Journal of Cleaner Production*, 56, 86–93.
- Hang, M., Geyer-Klingeborg, J., Rathgeber, A., & Stöckl, S. (2018). Economic Development Matters: A Meta-Regression Analysis on the Relation between Environmental Management and Financial Performance. *Journal of Industrial Ecology*, 22(4), 720–744.
- Hart, S. L. (1995). A natural-resource-based view of the firm. *Academy of Management Review*, 20(4), 986–1014.
- Henri, J. F., & Journeault, M. (2010). Eco-control: The influence of management control systems on environmental and economic performance. *Accounting, Organizations and Society*, 35(1), 63–80.
- Henseler, J., Hubona, G., & Ray, P. A. (2016). Using PLS path modeling in new technology research: Updated guidelines. *Industrial Management & Data Systems*, 116(1), 2–20.
- Hillman, A. J., & Keim, G. D. (2001). Shareholder value, stakeholder management, and social issues: What's the bottom line? *Strategic Management Journal*, 22(2), 125–139.
- Huselid, M. A. (1995). The impact of human resource management practices on turnover, productivity, and corporate financial performance. *Academy of Management Journal*, 38(3), 635–672.
- Inoue, Y., & Lee, S. (2011). Effects of different dimensions of corporate social responsibility on corporate financial performance in tourism-related industries. *Tourism Management*, 32(4), 790–804.
- Jabbour, C. J. C. (2015). Environmental training and environmental management maturity of Brazilian companies with ISO14001: Empirical evidence. *Journal of Cleaner Production*, 96, 331–338.
- Jabbour, C. J. C., & Santos, F. C. A. (2008). The central role of human resource management in the search for sustainable organizations. *The International Journal of Human Resource Management*, 19(12), 2133–2154.
- Jabbour, C. J. C., Santos, F. C. A., & Nagano, M. S. (2010). Contributions of HRM throughout the stages of environmental management: Methodological triangulation applied to companies in Brazil. *The International Journal of Human Resource Management*, 21(7), 1049–1089.
- Jabbour, C. J. C., Mauricio, A. L., & Jabbour, A. B. L. D. S. (2017). Critical success factors and green supply chain management proactivity: Shedding light on the human aspects of this relationship based on cases from the Brazilian industry. *Production Planning & Control*, 28(6–8), 671–683.
- Jackson, S. E., & Seo, J. (2010). The greening of strategic HRM scholarship. *Organization Management Journal*, 7(4), 278–290.
- Jackson, S. E., Schuler, R. S., & Jiang, K. (2014). An aspirational framework for strategic human resource management. *The Academy of Management Annals*, 8(1), 1–56.
- Jamali, D. R., El Dirani, A. M., & Harwood, I. A. (2015). Exploring human resource management roles in corporate social responsibility: The CSR–HRM co-creation model. *Business Ethics: A European Review*, 24(2), 125–143.
- Journeault, M. (2016). The influence of the eco-control package on environmental and economic performance: A natural resource-based approach. *Journal of Management Accounting Research*, 28(2), 149–178.
- Kang, K. H., Lee, S., & Huh, C. (2010). Impacts of positive and negative corporate social responsibility activities on company performance in the hospitality industry. *International Journal of Hospitality Management*, 29(1), 72–82.
- Karaye, Y. I., Ishak, Z., & Che Adam, N. (2014). Corporate social disclosure quantity and quality as moderators between corporate social responsibility performance and corporate financial performance. *Research Journal of Finance and Accounting*, 5(14), 15–19.
- Kassinis, G., & Vafeas, N. (2006). Stakeholder pressures and environmental performance. *Academy of Management Journal*, 49(1), 145–159.
- Kim, J. S., Song, H., Lee, C. K., & Lee, J. Y. (2017). The impact of four CSR dimensions on a gaming company's image and customers' revisit intentions. *International Journal of Hospitality Management*, 61, 73–81.
- Kim, Y. J., Kim, W. G., Choi, H. M., & Phetvaroon, K. (2019). The effect of green human resource management on hotel employees' eco-friendly behavior and environmental performance. *International Journal of Hospitality Management*, 76, 83–93.
- Lee, C. K., Kim, J. S., & Kim, J. S. (2018). Impact of a gaming company's CSR on residents' perceived benefits, quality of life, and support. *Tourism Management*, 64, 281–290.
- Lee, S., & Heo, C. Y. (2009). Corporate social responsibility and customer satisfaction among US publicly traded hotels and restaurants. *International Journal of Hospitality Management*, 28(4), 635–637.
- Leonidou, L. C., Leonidou, C. N., Fotiadis, T. A., & Zeriti, A. (2013). Resources and capabilities as drivers of hotel environmental marketing strategy: Implications for competitive advantage and performance. *Tourism Management*, 35, 94–110.
- Levy, S. E., & Park, S. Y. (2011). An analysis of CSR activities in the lodging industry. *Journal of Hospitality and Tourism Management*, 18(1), 147–154.
- Li, R., & Ramanathan, R. (2018). Exploring the relationships between different types of environmental regulations and environmental performance: Evidence from China. *Journal of Cleaner Production*, 196, 1329–1340.
- Lima Crisóstomo, V., de Souza Freire, F., & Cortes de Vasconcelos, F. (2011). Corporate social responsibility, firm value and financial performance in Brazil. *Social Responsibility Journal*, 7(2), 295–309.
- Lin, W., Ho, J., & Sambasivan, M. (2019). Impact of Corporate Political Activity on the Relationship Between Corporate Social Responsibility and Financial Performance: A Dynamic Panel Data Approach. *Sustainability*, 11(1), 60.
- Longoni, A., Luzzini, D., & Guerci, M. (2018). Deploying environmental management across functions: The relationship between green human resource management and green supply chain management. *Journal of Business Ethics*, 151(4), 1081–1095.
- Luu, T. T. (2019). Green human resource practices and organizational citizenship behavior for the environment: The roles of collective green crafting and environmentally specific servant leadership. *Journal of Sustainable Tourism*, 27(8), 1–30.
- Madueno, J. H., Jorge, M. L., Conesa, I. M., & Martínez-Martínez, D. (2016). Relationship between corporate social responsibility and competitive performance in Spanish SMEs: Empirical evidence from a stakeholders' perspective. *BRQ Business Research Quarterly*, 19(1), 55–72.
- Manaktola, K., & Jauhari, V. (2007). Exploring consumer attitude and behaviour towards green practices in the lodging industry in India. *International Journal of Contemporary Hospitality Management*, 19(5), 364–377.
- Margolis, J. D., & Walsh, J. P. (2003). Misery loves companies: Rethinking social initiatives by business. *Administrative Science Quarterly*, 48(2), 268–305.
- Masri, H. A., & Jaaron, A. A. (2017). Assessing green human resources management practices in Palestinian manufacturing context: An empirical study. *Journal of Cleaner Production*, 143, 474–489.
- McCabe, D. M. (2000). Global labor and worksite standards: A strategic ethical analysis of shareholder employee relations resolutions. *Journal of Business Ethics*, 23(1), 101–110.
- McWilliams, A., Siegel, D. S., & Wright, P. M. (2006). Corporate social responsibility: Strategic implications. *Journal of Management Studies*, 43(1), 1–18.
- Mishra, S., & Suar, D. (2010). Does corporate social responsibility influence firm performance of Indian companies? *Journal of Business Ethics*, 95(4), 571–601.
- Moraes, S. D. S., Chiappetta Jabbour, C. J., Battistelle, R. A., Rodrigues, J. M., Renwick, D. S., Foropon, C., & Roubaud, D. (2018). When knowledge management matters: Interplay between green human resources and eco-efficiency in the financial service industry. *Journal of Knowledge Management*, 23(9), 1691–1707.
- Morgeson, F. P., Aguinis, H., Waldman, D. A., & Siegel, D. S. (2013). Extending corporate social responsibility research to the human resource management and organizational behavior domains: A look to the future. *Personnel Psychology*, 66(4), 805–824.
- Mossholder, K. W., Richardson, H. A., & Settoon, R. P. (2011). Human resource systems and helping in organizations: A relational perspective. *Academy of Management Review*, 36(1), 33–52.
- Mousa, S. K., & Othman, M. (2020). The impact of green human resource management practices on sustainable performance in healthcare organisations: A conceptual framework. *Journal of Cleaner Production*. <https://doi.org/10.1016/j.jclepro.2019.118595>
- Mulyadi, M. S., & Anwar, Y. (2012). Impact of corporate social responsibility toward firm value and profitability. *The Business Review, Cambridge*, 19(2), 316–322.
- Muñoz, R. M., Pablo, J. D. S. D., & Peña, I. (2015). Linking corporate social responsibility and financial performance in Spanish firms. *European Journal of International Management*, 9(3), 368–383.
- Nejati, M., Rabiei, S., & Jabbour, C. J. C. (2017). Envisioning the invisible: Understanding the synergy between green human resource management and green supply chain management in manufacturing firms in Iran in light of the moderating effect of employees' resistance to change. *Journal of Cleaner Production*, 168, 163–172.
- Nishii, L. H., Lepak, D. P., & Schneider, B. (2008). Employee attributions of the “why” of HR practices: Their effects on employee attitudes and behaviors, and customer satisfaction. *Personnel Psychology*, 61(3), 503–545.
- Obeidat, S. M., Al Bakri, A. A., & Elbanna, S. (2020). Leveraging “green” human resource practices to enable environmental and organizational performance: Evidence from the Qatari oil and gas industry. *Journal of Business Ethics*, 164(2), 371–388.

- O'Donohue, W., & Torugsa, N. (2016). The moderating effect of 'green' HRM on the association between proactive environmental management and financial performance in small firms. *The International Journal of Human Resource Management*, 27(2), 239–261.
- Odrizola, M. D., Martín, A., & Luna, L. (2015). The relationship between labour social responsibility practices and reputation. *International Journal of Manpower*, 36(2), 236–251.
- Orlitzky, M. (2011). Institutional logics in the study of organizations: The social construction of the relationship between corporate social and financial performance. *Business Ethics Quarterly*, 21(3), 409–444.
- Orlitzky, M., Schmidt, F. L., & Rynes, S. L. (2003). Corporate social and financial performance: A meta-analysis. *Organization Studies*, 24(3), 403–441.
- Paillé, P., & Raineri, N. (2015). Linking perceived corporate environmental policies and employees eco-initiatives: The influence of perceived organizational support and psychological contract breach. *Journal of Business Research*, 68(11), 2404–2411.
- Paillé, P., Chen, Y., Boiral, O., & Jin, J. (2014). The impact of human resource management on environmental performance: An employee-level study. *Journal of Business Ethics*, 121(3), 451–466.
- Pava, M. L. (2008). Why corporations should not abandon social responsibility. *Journal of Business Ethics*, 83(4), 805–812.
- Pfeffer, J. (1994). Competitive advantage through people. *California management review*, 36(2), 9.
- Pham, N. T., Hoang, H. T., & Phan, Q. P. T. (2019a). Green human resource management: A comprehensive review and future research agenda. *International Journal of Manpower*.
- Pham, N. T., Thanh, T. V., Tučková, Z., & Thuy, V. T. N. (2019c). The role of green human resource management in driving hotel's environmental performance: Interaction and mediation analysis. *International Journal of Hospitality Management*, 102392.
- Pham, N. T., Tučková, Z., & Jabbour, C. J. C. (2019b). Greening the hospitality industry: How do green human resource management practices influence organizational citizenship behavior in hotels? A mixed-methods study. *Tourism Management*, 72, 386–399.
- Pinzone, M., Guerci, M., Lettieri, E., & Huisingh, D. (2019). Effects of 'green' training on pro-environmental behaviors and job satisfaction: Evidence from the Italian healthcare sector. *Journal of Cleaner Production*, 226, 221–232.
- Pinzone, M., Guerci, M., Lettieri, E., & Redman, T. (2016). Progressing in the change journey towards sustainability in healthcare: The role of 'Green'HRM. *Journal of Cleaner Production*, 122, 201–211.
- Pless, N. M., Maak, T., & Stahl, G. K. (2012). Promoting corporate social responsibility and sustainable development through management development: What can be learned from international service learning programs? *Human Resource Management*, 51(6), 873–903.
- Podsakoff, P. M., & Organ, D. W. (1986). Self-reports in organizational research: Problems and prospects. *Journal of Management*, 12(4), 531–544.
- Podsakoff, P. M., MacKenzie, S. B., & Podsakoff, N. P. (2012). Sources of method bias in social science research and recommendations on how to control it. *Annual Review of Psychology*, 63, 539–569.
- Podsakoff, P. M., MacKenzie, S. B., Lee, J. Y., & Podsakoff, N. P. (2003). Common method biases in behavioral research: A critical review of the literature and recommended remedies. *Journal of Applied Psychology*, 88(5), 879.
- Pondeville, S., Swaen, V., & De Rongé, Y. (2013). Environmental management control systems: The role of contextual and strategic factors. *Management Accounting Research*, 24(4), 317–332.
- Porter, M. E., & Van der Linde, C. (1995). Toward a new conception of the environment-competitiveness relationship. *Journal of Economic Perspectives*, 9(4), 97–118.
- Pullman, M. E., Maloni, M. J., & Carter, C. R. (2009). Food for thought: Social versus environmental sustainability practices and performance outcomes. *Journal of Supply Chain Management*, 45(4), 38–54.
- Qi, G. Y., Zeng, S. X., Shi, J. J., Meng, X. H., Lin, H., & Yang, Q. X. (2014). Revisiting the relationship between environmental and financial performance in Chinese industry. *Journal of Environmental Management*, 145, 349–356.
- Rayner, J., & Morgan, D. (2018). An empirical study of 'green' workplace behaviours: Ability, motivation and opportunity. *Asia Pacific Journal of Human Resources*, 56(1), 56–78.
- Reinartz, W., Haenlein, M., & Henseler, J. (2009). An empirical comparison of the efficacy of covariance-based and variance-based SEM. *International Journal of Research in Marketing*, 26(4), 332–344.
- Ren, S., Tang, G., & Jackson, S. E. (2018). Green human resource management research in emergence: A review and future directions. *Asia Pacific Journal of Management*, 35(3), 769–803.
- Renwick, D. W., Redman, T., & Maguire, S. (2013). Green human resource management: A review and research agenda. *International Journal of Management Reviews*, 15(1), 1–14.
- Rhou, Y., & Singal, M. (2020). A review of the business case for CSR in the hospitality industry. *International Journal of Hospitality Management*, 84, Article 102330.
- Rhou, Y., Singal, M., & Koh, Y. (2016). CSR and financial performance: The role of CSR awareness in the restaurant industry. *International Journal of Hospitality Management*, 57, 30–39.
- Rodrigue, M., Magnan, M., & Boulianne, E. (2013). Stakeholders' influence on environmental strategy and performance indicators: A managerial perspective. *Management Accounting Research*, 24(4), 301–316.
- Rodríguez, F. J. G., & Cruz, Y. D. M. A. (2007). Relation between social-environmental responsibility and performance in hotel firms. *International Journal of Hospitality Management*, 26(4), 824–839.
- Roeck, K., & Delobbe, N. (2012). Do environmental CSR initiatives serve organizations' legitimacy in the oil industry? Exploring employees' reactions through organizational identification theory. *Journal of Business Ethics*, 110(4), 397–412.
- Rupp, D. (2011). An employee-centered model of organizational justice and social responsibility. *Organizational Psychology Review*, 1(1), 72–94.
- Rupp, D. E., Shao, R., Thornton, M. A., & Skarlicki, D. P. (2013). Applicants' and employees' reactions to corporate social responsibility: The moderating effects of first-party justice perceptions and moral identity. *Personnel Psychology*, 66(4), 895–933.
- Russo, M. V., & Fouts, P. A. (1997). A resource-based perspective on corporate environmental performance and profitability. *Academy of Management Journal*, 40(3), 534–559.
- Saeed, B. B., Afsar, B., Hafeez, S., Khan, I., Tahir, M., & Afridi, M. A. (2019). Promoting employee's proenvironmental behavior through green human resource management practices. *Corporate Social Responsibility and Environmental Management*, 26(2), 424–438.
- Saeidi, S. P., Sofian, S., Saeidi, P., Saeidi, S. P., & Saeidi, S. A. (2015). How does corporate social responsibility contribute to firm financial performance? The mediating role of competitive advantage, reputation, and customer satisfaction. *Journal of Business Research*, 68(2), 341–350.
- Sampson, H., & Ellis, N. (2015). Elusive corporate social responsibility (CSR) in global shipping. *Journal of Global Responsibility*, 6(1), 80–98.
- Serra-Cantalops, A., Peña-Miranda, D. D., Ramón-Cardona, J., & Martorell-Cunill, O. (2018). Progress in Research on CSR and the Hotel Industry (2006–2015). *Cornell Hospitality Quarterly*, 59(1), 15–38.
- Shah Ridwan Chowdhury, N. L. S., & Asaduzzaman, A. K. M. (2017). Green HRM Practices as a Means of Promoting CSR: Suggestions for Garments Industry in Bangladesh. *Global Journal of Management and Business Research*, 17(6), 1–8.
- Shen, J., & Jiuhua Zhu, C. (2011). Effects of socially responsible human resource management on employee organizational commitment. *The International Journal of Human Resource Management*, 22(15), 3020–3035.
- Singal, M. (2014). The link between firm financial performance and investment in sustainability initiatives. *Cornell Hospitality Quarterly*, 55(1), 19–30.
- Singh, S. K., Del Giudice, M., Chierici, R., & Graziano, D. (2020). Green innovation and environmental performance: The role of green transformational leadership and green human resource management. *Technological Forecasting and Social Change*, 150, Article 119762.
- Siyambalapitiya, J., Zhang, X., & Liu, X. (2018). Green human resource management: A proposed model in the context of Sri Lanka's tourism industry. *Journal of Cleaner Production*, 201, 542–555.
- Su, L., & Swanson, S. R. (2019). Perceived corporate social responsibility's impact on the well-being and supportive green behaviors of hotel employees: The mediating role of the employee-corporate relationship. *Tourism Management*, 72, 437–450.
- Suganthi, L. (2019). Examining the relationship between corporate social responsibility, performance, employees' pro-environmental behavior at work with green practices as mediator. *Journal of Cleaner Production*, 232, 739–750.
- Sundin, H., & Brown, D. A. (2017). Greening the black box: Integrating the environment and management control systems. *Accounting, Auditing & Accountability Journal*, 30(3), 620–642.
- Suroca, J., Tribó, J. A., & Waddock, S. (2010). Corporate responsibility and financial performance: The role of intangible resources. *Strategic Management Journal*, 31(5), 463–490.
- Tan, S. H., Habibullah, M. S., Tan, S. K., & Choon, S. W. (2017). The impact of the dimensions of environmental performance on firm performance in travel and tourism industry. *Journal of Environmental Management*, 203, 603–611.
- Tang, G., Chen, Y., Jiang, Y., Paille, P., & Jia, J. (2018). Green human resource management practices: Scale development and validity. *Asia Pacific Journal of Human Resources*, 56(1), 31–55.
- Taylor, S., Osland, J., & Egri, C. P. (2012). Guest editors' introduction: Introduction to HRM's role in sustainability: Systems, strategies, and practices. *Human Resource Management*, 51(6), 789–798.
- Teixeira, A. A., Jabbour, C. J. C., de Sousa Jabbour, A. B. L., Latan, H., & de Oliveira, J. H. C. (2016). Green training and green supply chain management: Evidence from Brazilian firms. *Journal of Cleaner Production*, 116, 170–176.
- Theodoulidis, B., Diaz, D., Crotto, F., & Rancati, E. (2017). Exploring corporate social responsibility and financial performance through stakeholder theory in the tourism industries. *Tourism Management*, 62, 173–188.
- Trumpp, C., & Guenther, T. (2017). Too little or too much? Exploring U-shaped relationships between corporate environmental performance and corporate financial performance. *Business Strategy and the Environment*, 26(1), 49–68.
- Turker, D. (2009). Measuring corporate social responsibility: A scale development study. *Journal of Business Ethics*, 85(4), 411–427.
- Úbeda-García, M., Claver-Cortés, E., Marco-Lajara, B., Zaragoza-Sáez, P., & García-Lillo, F. (2018). High performance work system and performance: Opening the black box through the organizational ambidexterity and human resource flexibility. *Journal of Business Research*, 88, 397–406.
- Van Beurden, P., & Gössling, T. (2008). The worth of values—a literature review on the relation between corporate social and financial performance. *Journal of Business Ethics*, 82(2), 407.
- Vastola, V., Russo, A., & Virro, C. (2017). Dealing with cultural differences in environmental management: Exploring the CEP-CFP relationship. *Ecological Economics*, 134, 267–275.
- Vidal-Salazar, M. D., Cordon-Pozo, E., & Ferrón-Vilchez, V. (2012). Human resource management and developing proactive environmental strategies: The influence of environmental training and organizational learning. *Human Resource Management*, 51(6), 905–934.

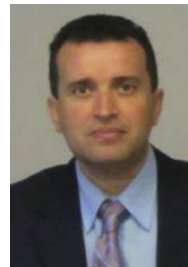
- Voegtlin, C., & Greenwood, M. (2016). Corporate social responsibility and human resource management: A systematic review and conceptual analysis. *Human Resource Management Review*, 26(3), 181–197.
- Vogel, D. J. (2005). Is there a market for virtue? The business case for corporate social responsibility. *California Management Review*, 47(4), 19–45.
- Waddock, S. A., & Graves, S. B. (1997). The corporate social performance–financial performance link. *Strategic Management Journal*, 18(4), 303–319.
- Wagner, M. (2013). ‘Green’ human resource benefits: Do they matter as determinants of environmental management system implementation? *Journal of Business Ethics*, 114(3), 443–456.
- Wagner, M. (2015). The link of environmental and economic performance: Drivers and limitations of sustainability integration. *Journal of Business Research*, 68(6), 1306–1317.
- Wagner, M., Van Phu, N., Azomahou, T., & Wehrmeyer, W. (2002). The relationship between the environmental and economic performance of firms: An empirical analysis of the European paper industry. *Corporate Social Responsibility and Environmental Management*, 9(3), 133–146.
- Walls, J. L., Berrone, P., & Phan, P. H. (2012). Corporate governance and environmental performance: Is there really a link? *Strategic Management Journal*, 33(8), 885–913.
- Wang, Z., & Sarkis, J. (2017). Corporate social responsibility governance, outcomes, and financial performance. *Journal of Cleaner Production*, 162, 1607–1616.
- Wood, D. J., & Jones, R. E. (1995). Stakeholder mismatching: A theoretical problem in empirical research on corporate social performance. *The International Journal of Organizational Analysis*, 3(3), 229–267.
- Youn, H., Hua, N., & Lee, S. (2015). Does size matter? Corporate social responsibility and firm performance in the restaurant industry. *International Journal of Hospitality Management*, 51, 127–134.
- Youn, H., Lee, K., & Lee, S. (2018). Effects of corporate social responsibility on employees in the casino industry. *Tourism Management*, 68, 328–335.
- Yusliza, M., Othman, N. Z., & Jabbour, C. J. C. (2017). Deciphering the implementation of green human resource management in an emerging economy. *The Journal of Management Development*, 36, 1230–1246.
- Zhang, S., Wang, Z., & Zhao, X. (2019). Effects of proactive environmental strategy on environmental performance: Mediation and moderation analyses. *Journal of Cleaner Production*, 235, 1438–1449.
- Zhu, Q., Liu, J., & Lai, K. H. (2016). Corporate social responsibility practices and performance improvement among Chinese national state-owned enterprises. *International Journal of Production Economics*, 171, 417–426.
- Zhu, Q., Sarkis, J., & Lai, K. H. (2012). Examining the effects of green supply chain management practices and their mediations on performance improvements. *International Journal of Production Research*, 50(5), 1377–1394.
- Zibarras, L. D., & Coan, P. (2015). HRM practices used to promote pro-environmental behavior: A UK survey. *The International Journal of Human Resource Management*, 26(16), 2121–2142.
- Zientara, P., & Zamojska, A. (2018). Green organizational climates and employee pro-environmental behaviour in the hotel industry. *Journal of Sustainable Tourism*, 26(7), 1142–1159.



Mercedes Úbeda-García holds a Ph.D. in Economics and is Senior Lecturer of Business Organization at the University of Alicante. She is member of the Tourism Research Institute at the University of Alicante. Her research interests are on the area of organizational design, human resource management, knowledge management and tourism management. She has taken part in several public projects highlighting the public competitive project for the creation of the Tourist Observatory of the Valencian Community and other private projects. She is the author of several books, book chapters and international articles related to teaching methodology, human resource management and strategy. She is the director of Official Master in Tourism at University of Alicante.



Enrique Claver-Cortés (Ph.D., University of Alicante) is professor of Business Administration and Strategic Management Organization at the University of Alicante (Spain). He holds a PhD in Business and Economics. His doctoral dissertation focused on Corporate Social Responsibility, but his primary areas of research cover Tourism Management and Strategic Management also. Likewise, he is member of the Tourism Research Institute at UA. He is the author of several books, book chapters and international articles related to Strategic, Tourism and Human Resource Management. He has taken part in various public projects highlighting, amongst many others, the public competitive project for the creation of the Tourist Observatory of the Valencian Community area in Spain. He also holds the position of director of the Department of Business Administration at the Alicante University.



Bartolomé Marco-Lajara is a Senior Lecturer of Business Organization at the University of Alicante (Spain). He holds a PhD in Economics and his doctoral dissertation focused in strategic alliances management. His research interests are on Strategic Management and Tourism Management. He is author of several books, book chapters and international articles related to teaching methodology and the areas above mentioned. On the other hand, he is member of the Tourism Research Institute at the University of Alicante since its foundation. He is the main investigator of a public competitive project for the creation of the Tourist Observatory of the Valencian Community (Spain), but he has taken part in others public and private projects, such as the development of the strategic plan of the Alicante province for the period 2010–2020. He holds the position of assistant dean of the Economics Faculty at the University of Alicante.



Patrocinio Zaragoza-Sáez (PhD, University of Alicante, Spain). Her primary research interests include several topics of knowledge management, intellectual capital and international management, such as knowledge creation and transfer in multinationals and the knowledge management process. She has published research papers in international journals including *Journal of Business Research*, *Knowledge Management Research and Practice*, *Journal of Knowledge Management*, *Journal of Intellectual Capital*, *Intangible Capital* and *International Journal of Knowledge Management Studies*.