Coronavirus Disease (COVID-19), Traveler Behaviors, and International Tourism Businesses: Impact of the Corporate Social Responsibility (CSR), Knowledge, Psychological Distress, Attitude, and Ascribed Responsibility

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Abstract: The international tourism industry is among the hardest-hit by the coronavirus disease (COVID-19). Due to this tourism crisis, this research attempted to uncover the possible influence of the corporate social responsibility efforts of the international tourism businesses and of the knowledge of COVID-19 on the US travelers’ decision formation for international tourism products. A quantitative approach and survey methodology were used. The findings revealed that corporate social responsibility improves travelers’ attitudes and behavioral intentions. In addition, the travelers’ knowledge perception of COVID-19 was significantly associated with their psychological distress. Decreasing this psychological distress related to overseas tourism was of importance to boost a positive attitude toward international traveling, which directly leads to increased behavioral intentions. Testing for the metric invariance revealed that an association between the corporate social responsibility and intentions was only significant when the travelers strongly felt an ascription of responsibility for the COVID-19 outbreak and the pandemic. The theoretical uses and the practical values of this research are discussed.

Keywords: coronavirus disease (COVID-19) pandemic; corporate social responsibility of international tourism businesses; traveler behavior; psychological distress; attitude; knowledge; ascription of responsibility

1. Introduction

Ever since China detected and reported the first confirmed case of COVID-19 on 31 December 2019, it has quickly spread worldwide [1–3]. As of 8 July 2020, the number of confirmed infections approached approximately 11,669,259, which includes 539,906 deaths in over 200 nations around the world [4]. In the situation that no vaccine/medicine and limited medical intervention are available for COVID-19 prevention and treatment, non-pharmaceutical interventions, which include travel restrictions, closing borders, event cancellations, lockdowns, social distancing, school/workplace closures, and bans on social gatherings, are widespread in most countries that are seriously affected by COVID-19 [1,3,5,6].

The international tourism industry is immediately affected by the travel ban on these types of non-pharmaceutical interventions [6,7]. United Nations World Tourism Organization (UNWTO) stated...
that COVID-19 caused a decrease of about 22% of the international traveler arrivals throughout the first quarter of 2020 in comparison with 2019. This pandemic could cause a 60% to 80% decrease in annual international traveler arrivals in 2020 as compared to the previous year [8]. The tourism industry, which includes airlines, cruises, accommodations, gastronomies, meetings, incentives, conferences, and exhibitions (MICE), and the sport event sectors, has experienced a sharp decline in demand [5,6], and it is facing the most severe threat ever. The sudden unexpected fall in international tourism seriously devastates the national economies of many countries [6,7], which causes thousands of occupations to be threatened, owing to the labor-intensive nature of the tourism sector [8]. The frame of the tourism system across the globe is seemingly moving from over-tourism to non-tourism [5].

The US apparently has the most confirmed COVID-19 cases throughout the world, which reached 2,923,432 with over 129,963 deaths by 9 July 2020 [4]. Undoubtedly, US international tourism is considered one of the industries most exposed to serious upheaval due to the COVID-19 pandemic. This sector is experiencing a quick and steep decline in consumption [9]. Given this tourism crisis and the global pandemic situation, the present research, therefore, centers on the US international tourism industry. Particularly, this research was designed to examine the US travelers’ approach/avoidance behaviors toward international tourism products when COVID-19 is under control and its adverse impact becomes minimal.

The present study has three interrelated goals. First, recognizing the criticality of corporate social responsibility in travelers’ behavior [10–12], we aimed to explore the possible influence of the corporate social responsibility efforts/activities of tourism businesses with the US travelers’ psychological distress related to international traveling decreasing and with the approach attitudes and the behavioral intentions for international tourism products growing. Second, being aware of the importance of knowledge perception for travelers’ decision formation [13–15], we attempted to unearth how travelers’ knowledge perception of COVID-19 is related to their psychological distress, attitude, and behavioral intentions for international tourism products. Finally, understanding the significance of the ascribed responsibility and its moderating nature in tourist behavior [16–18], we aimed to uncover whether the US international travelers’ approach decision-making process for international tourism products is affected and moderated by the ascription of responsibility.

2. Literature Review

2.1. Corporate Social Responsibility in International Tourism Businesses

Corporate social responsibility is an essential notion to covers companies’ business or non-business activities in a socially responsible manner [10,19,20]. The company’s social responsiveness and contributing exertions eventually result in benefits for society [20,21]. Many businesses that are vigorous with promoting and performing corporate social responsibility activities build and sustain a healthy relationship with their customers, the public, and society [11,12,22]. Given the rapid growth of the international tourism industry, tourism businesses are increasingly required to reduce negative effects on society as well as boost positive effects on it [10,20]. Corporate social responsibility considerably contributes to improving the image and the reputation of tourism businesses and travelers’ favorable attitude toward the businesses [10,22,23]. Especially, under the COVID-19 pandemic situation, the criticality of the corporate social responsibility efforts and activities of tourism businesses are more important than ever. It is undeniable that active corporate social responsibility practices of tourism businesses can be one efficient way to revitalize the international tourism that is suffering a severe crisis and to promote individuals’ international travel when the COVID-19 is under control and its adverse effect is minimal.

Corporate social responsibility contains five major constituents, which include economic, legal, ethical, philanthropic, and environmental factors [10,12,21,22]. The corporate social responsibility of tourism businesses is therefore often assessed with the items that are composed of the five constituents. The corporate social responsibility of tourism businesses is likely to induce favorable attitudes toward the
businesses, positively affective responses, and the intent to act favorably toward the businesses [10,12,20,21]. Indeed, the findings of the recent studies demonstrated that travelers’ enhanced attitude, improved psychological well-being/mental health, and increased behavioral intentions for a tourism company are the possible outcomes of its corporate social responsibility efforts and activities [10,11,19,23].

2.2. Knowledge Perception of COVID-19

The tourists’ knowledge about tourism destinations, products, or other objects is often believed to be a crucial concept when explicating their travel decision formation and behaviors [13,15]. The tourism researchers described knowledge perception as the individuals’ capability of knowing and comprehending various tourism-associated issues, events, problems, and activities [14]. This knowledge perception is a cognitive concept that plays a vital role in travelers’ choice behaviors [15,24]. In this research, the knowledge perception of COVID-19 refers to the international travelers’ cognitive assessment of their ability to recognize and understand COVID-19, its hazardous impact on humans, its serious impact on the tourism industry, and other related issues, such as mandatory home quarantines, national border closures, strict quarantine measures, and unemployment, education. A traveler often evades the situation where his/her knowledge that directs a particular behavior is not abundant [15,24]. This means that the traveler reduces the uncertainty by not engaging with a certain tourism behavior if his/her knowledge is insufficient. Travelers generally perceive that their knowledge level about a particular behavior/object/destination is high when they think they know the behavior/object/destination better than other people [13–15].

2.3. Psychological Distress

The concept of psychological distress indicates unpleasant feelings, emotions, or mood states, which influences the individuals’ functioning level [25]. These types of unpleasant affective states are derived from diverse things that can be manifested, which include anxiety, stress, nervousness, and psychological/mental unsteadiness [25–27]. Psychological distress is alternatively referred to as psychological discomfort. Psychological distress interferes with individuals’ diverse activities in their everyday lives. Psychological distress also generates individuals’ negative and unenthusiastic view of their living/working environment, other people, and themselves [26]. Researchers in recent studies indicate the relevance between the COVID-19 pandemic and human psychological distress [27–29]. A recent increase in psychological distress and various mental health issues is associated with actual bodily risk from the COVID-19 infection and with one’s risk perception of the disease [29]. Broady et al. [30] in addition to Tola et al. [31] showed that individuals’ knowledge about these types of infectious diseases, such as COVID-19 can lead to psychological distress/discomfort. In addition, tension, sadness, anxiety, and depression as symptoms of psychological distress likely result from negative attitudes toward a certain behavior/object [25,26,28].

2.4. The Attitude toward International Traveling

The individuals’ attitude toward a certain behavior or product is a critical aspect of the volitional process when explicating the travelers’ decision-making procedure and behavior [32–36]. The travelers’ attitude toward a tourism behavior/destination/product can be described as the degree to which the behavior/destination/product and its performances are evaluated in a favorable or unfavorable way [37]. This means that this concept indicates that the travelers’ tendency toward the tourism behavior/destination/product is formed based on their cognitive appraisal, which is either positive or negative [33,34]. The attitude toward the action is often incorporated in diverse social psychology theories/models because the concept contains a considerable influence on the individuals’ intention formation for the behavior [32,34]. With the travelers’ intention generation process for tourism activities, the attitude toward the behavior appears to be an imperative variable [34].
2.5. Ascription of Responsibility

In the last decades, the notion of the ascription of responsibility has become an essential topic of various studies on pro-social behavior and consumer behavior [16,18,38,39]. The term “ascription of responsibility” represents the individuals’ sense of responsibility for the unfavorable outcomes arising from not having pro-social behavior [16]. Consistently, in the present research in the international tourism context, the ascription of responsibility indicates that the overseas travelers’ feelings indicate that they are at least partly/jointly responsible for the disease outbreak and the pandemic. A large amount of the extant literature has indicated that one who feels a strong ascription of responsibility for social problems/issues, which include environmental damage, disease outbreaks, and social discriminations, is more likely to engage in behaviors that are helpful to reduce the effect of the problems/issues [18,38,40,41].

These individuals make socially responsible product/brand choices, and they are willing to consume them in a pro-social way [16,18,39]. Besides, an important moderating role of the ascription of responsibility has been asserted by many researchers. For instance, Vining and Ebreo [42] asserted that the individuals’ ascribed responsibility for social problems/issues has a moderating nature in their decision-making process as well as actions in the pro-social behavioral literature. According to them, an association between the individuals’ pro-social activity and its antecedents was moderated by the ascribed responsibility. Their indication is regarded to be the conceptually most conceivable [18], and it is coherent with Schwartz’s [40] original assertion about the moderating nature of the ascribed responsibility. Indeed, Han and Hwang [18] uncovered that travelers’ ascription of responsibility for environmental deterioration had a significant moderating effect on the magnitude of the relationship between travelers’ environmental behavioral intents and the predictors in the tourism sector.

2.6. Proposed Conceptual Framework

Figure 1 presents a proposed model. The conceptual structure encompasses the four key factors that drive the travelers’ behavioral intentions for international tourism products, which include the corporate social responsibility of international tourism businesses, the knowledge perception of COVID-19, the psychological distress, and the attitude toward international traveling. A total of six hypotheses that link these factors are integrated into the research model, that is, Hypotheses 1, 2, 3, 4, 5, and 6. In addition, the ascription of responsibility is included in the model as a moderator. An influence of ascription of responsibility examines with Hypothesis 7a and Hypothesis 7b.

Hypothesis 1 (H1). Corporate social responsibility of international tourism businesses negatively influences psychological distress.

Hypothesis 2 (H2). Corporate social responsibility of international tourism businesses positively influences the attitude toward international traveling.

Hypothesis 3 (H3). Corporate social responsibility of international tourism businesses positively influences on the behavioral intentions for international tourism products.

Hypothesis 4 (H4). Knowledge perception of COVID-19 has a positive impact on psychological distress.

Hypothesis 5 (H5). Psychological distress has a negative impact on the attitude toward international traveling.

Hypothesis 6 (H6). The attitude toward international traveling has a positive impact on the behavioral intentions for international tourism products.
**Hypothesis 7 (H7a).** The ascription of responsibility has a significant moderating impact on the relationship between the corporate social responsibility of the international tourism businesses and the behavioral intentions for international tourism products.

**Hypothesis 7 (H7b).** The ascription of responsibility has a significant moderating impact on the relationship between the attitude toward international traveling and the behavioral intentions for international tourism products.

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3. Method

3.1. Measures of Research Constructs

The validated measures for the corporate social responsibility of international tourism businesses, the knowledge perception of COVID-19, the psychological distress, the attitude toward international traveling, the ascription of responsibility, and the behavioral intentions are adopted from the prior studies [12,18,21,22,24,25,31,32]. All constructs of the study were measured on a seven-point Likert scale and multiple items to analyze the results. To be specific, a total of five items were used to assess the corporate social responsibility of the international tourism businesses, which included environmental, philanthropic, economic, ethical, and legal corporate social responsibility. Three items were used to measure the knowledge perception of COVID-19, which included “Compared to my friends, I know the facts about COVID-19”. For the assessment of the attitude toward international traveling, four items were used, which included “Traveling to international tourist destinations when the pandemic has ceased is (1) extremely bad (1) or (2) extremely good (7)”. A series of measurement items is presented in Appendix A. The psychological distress was measured using four items that included “Traveling to international tourist destinations will aggravate my mental anxiety/stress even though the pandemic has ceased”. To evaluate the ascription of responsibility, three items were used that include “Everybody must assume responsibility for the COVID-19 outbreak and pandemic”. Lastly, the behavioral intentions for international tourism products were assessed using three items that included “I am willing to travel to international tourist destinations when the pandemic has ceased”.

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**Figure 1.** The proposed conceptual framework.
Our survey questionnaire contained the aforementioned measures. Tourism academe and professionals pre-tested the draft questionnaire. The survey questionnaire was further improved and perfected through an expert review process including modifications on the basis of expert comments/advice.

3.2. Data Collection

Data were collected through an internet-based survey. An invitation email to participate in the survey was sent to the general overseas travelers in the United States of America. They were arbitrarily chosen for samples through an online company’s database (i.e., Qualtrics). Only those who have traveled abroad at least once within the last three years were asked for participation, which was available by accessing the URL. All respondents voluntarily participated in the survey. All survey participants were over 18 years old and they were instructed to read the research description carefully in advance of answering a question. A total of 330 valid questionnaires were obtained as the final sample and used for data analysis. The participants spent about 15.0 min to complete the survey. The survey was conducted in April 2020.

3.3. Demographic Characteristics of the Samples

Among the 330 respondents, slightly more than half were male (53%, \( n = 175 \)) and 47% were female (\( n = 155 \)) travelers. The respondents were on average 38.5 years old. For the income level distribution, approximately 24.9% of respondents reported. People with annual household incomes between $25,000 and $99,999 accounted for the largest portion of the sample (49.6%), followed by those who reported $100,000 or more at 45.2%, those who reported less than $24,999 accounted for 5.2%. Regarding education levels, college degree holders accounted for the largest group with 52.7% of the total respondents, along with graduate degree holders at 38.8%, and high-school graduates or less accounted for 8.5%. In regards to the participants’ marital status, about 64.5% reported that they are married, which was followed by 31.8% reporting that they are single, and 3.6% reported other. Of the 330 respondents, 72.7% were Caucasian, which was followed by 13.6% reporting Asian, 6.7% reported Hispanic, 5.5% reported African American, and 1.5% reported other. Every respondent had traveled abroad within the past three years. Regarding the frequency of international traveling, 61.5% reported that they had traveled within the past six months, and 94.8% of the respondents’ reported that they had traveled within the past year.

4. Results

4.1. Assessment of Measurement Model

A confirmatory factor analysis (CFA) under the maximum likelihood (ML) estimation was conducted before evaluating the proposed theoretical framework. The CFA results found a goodness of fit indices (\( \chi^2 = 375.606, df = 194, p < 0.001, \frac{\chi^2}{df} = 1.936, \text{RMSEA} = 0.053, \text{CFI} = 0.962, \text{IFI} = 0.962, \) and \( \text{TLI} = 0.955 \)). As Table 1 presents the assessment results of measurement model, all composite reliability (CR), which included the corporate social responsibility = 0.850, the knowledge perception of COVID-19 = 0.817, attitude = 0.961, psychological distress = 0.861, ascription of responsibility = 0.864, and behavioral intentions = 0.907, exceeded the suggested cutoff of 0.70. Thus, the internal consistency among the measures for each variable was supported [43]. Additionally, the average variance extracted (AVE) values for all constructs, including the corporate social responsibility = 0.534, the knowledge perception of COVID-19 = 0.598, attitude = 0.859, psychological distress = 0.675, ascription of responsibility = 0.682, and behavioral intentions = 0.765, were all above the cut-off 0.50 [43]. Furthermore, these values exceeded the between-construct correlations, as shown in Table 1. Therefore, the convergent validity and the discriminant validity of the constructs were supported.
Table 1. The confirmatory factor analysis results and correlations (n = 330).

|                                      | (1)          | (2)          | (3)          | (4)          | (5)          | Mean   | Mean (SD)   | CR    | AVE   |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------|-------------|-------|-------|
| (1) Corporate social responsibility of international tourism businesses | 1.000        | -            | -            | -            | -            | -      | 5.398 (1.079) | 0.850 | 0.534 |
| (2) Knowledge perception of COVID-19 | 0.481 a (0.231) b | 1.000        | -            | -            | -            | -      | 5.476 (1.036) | 0.817 | 0.598 |
| (3) Attitude toward international traveling | 0.167 (0.028) | 0.098 (0.010) | 1.000        | -            | -            | -      | 3.958 (1.663) | 0.961 | 0.859 |
| (4) Psychological distress            | 0.248 (0.062) | 0.288 (0.083) | -0.158 (0.025) | 1.000        | -            | -      | 4.469 (1.598) | 0.861 | 0.675 |
| (5) Ascription of responsibility      | 0.193 (0.037) | 0.233 (0.054) | 0.019 (0.001) | 0.185 (0.034) | 1.000        | -      | 5.146 (1.436) | 0.864 | 0.682 |
| (6) Behavioral intentions for international tourism products | 0.260 (0.068) | 0.265 (0.070) | 0.385 (0.148) | -0.070 (0.005) | 0.114 (0.013) | 1.000 | 4.917 (1.569) | 0.907 | 0.765 |

Note: Goodness-of-fit statistics for the measurement model: $\chi^2 = 375.606$, $df = 194$, $p < 0.001$, $\chi^2/df = 1.936$, RMSEA = 0.053, CFI = 0.962, IFI = 0.962, and TLI = 0.955. a Correlations between the constructs. b Squared correlations.
4.2. Assessment of Structural Model

The proposed theoretical framework was estimated by running a structural equation modeling (SEM) under the ML estimation. The fit indices demonstrated in Table 2 and Figure 2 and the result showed that the model satisfactorily fit to the data ($\chi^2 = 326.550$, $df = 145$, $p < 0.001$, $\chi^2/df = 2.252$, RMSEA = 0.062, CFI = 0.958, IFI = 0.958, and TLI = 0.950). Our proposed research model contains a sufficient level of variance explanation power for the travelers’ behavioral intent for international tourism products ($R^2 = 0.323$). Subsequently, the proposed influence of corporate social responsibility of international tourism businesses on psychological distress, the attitude toward international traveling, and the behavioral intentions were evaluated. The findings revealed that corporate social responsibility significantly affected on the attitude toward international traveling ($\beta = 0.255$ and $p < 0.01$) and behavioral intentions ($\beta = 0.235$ and $p < 0.01$). Yet, its relationship with the psychological distress was insignificant ($\beta = 0.133$ and $p > 0.05$). Hence, both Hypothesis 2 and Hypothesis 3 were supported, but Hypothesis 1 was not supported.

Figure 2. Goodness-of-fit statistics for the structural model: $\chi^2 = 326.550$, $df = 145$, $p < 0.001$, $\chi^2/df = 2.252$, RMSEA = 0.062, CFI = 0.958, IFI = 0.958, and TLI = 0.950 - Goodness-of-fit statistics for the baseline model: $\chi^2 = 516.720$, $df = 304$, $p < 0.001$, $\chi^2/df = 2.104$, RMSEA = 0.046, CFI = 0.950, IFI = 0.950, and TLI = 0.944 * $p < 0.05$ and ** $p < 0.01$. 

H = High group of ascribed responsibility
L = Low group of ascribed responsibility
S = Supported
NS = Not supported

Hypothized moderating impact
Table 2. The structural equation modeling results (n = 330).

| Hypotheses                                                                 | Paths                                                                 | β     | t-Values |
|---------------------------------------------------------------------------|----------------------------------------------------------------------|-------|----------|
| Hypothesis 1 Corporate social responsibility of international tourism businesses → Psychological distress | 0.133 | 1.662   |
| Hypothesis 2 Corporate social responsibility of international tourism businesses → The attitude toward international traveling | 0.255 | 4.015 **|
| Hypothesis 3 Corporate social responsibility of international tourism businesses → The behavioral intentions for international tourism products | 0.235 | 4.011 **|
| Hypothesis 4 Knowledge perception of COVID-19 → Psychological distress     | 0.264 | 3.200 **|
| Hypothesis 5 Psychological distress → The attitude toward international traveling | −0.265 | −4.224 **|
| Hypothesis 6 The attitude toward international traveling → The behavioral intentions for international tourism products | 0.369 | 6.535 **|

Total effect on behavioral intentions for international tourism products: 
Indirect effect on behavioral intentions for international tourism products: 
Total variance explained:

| β corporate social responsibility of international tourism businesses = 0.317 ** | β corporate social responsibility of international tourism businesses = 0.081 |
| β knowledge perception of COVID-19 = −0.026 | β knowledge perception of COVID-19 = −0.026 |
| β attitude toward international traveling = 0.369 ** | β psychological distress = −0.098 |
| β psychological distress = −0.098 | β psychological distress = −0.098 |

R² for behavioral intentions for international tourism products = 0.323
R² for attitude toward international traveling = 0.197
R² for psychological distress = 0.128

Note. Goodness-of-fit statistics for the structural model: χ² = 326.550, df = 145, p < 0.001, χ²/df = 2.252, RMSEA = 0.062, CFI = 0.958, IFI = 0.958, and TLI = 0.950. * p < 0.05 and ** p < 0.01.
Hypotheses 4 and 5 were evaluated. The result of the SEM showed that the knowledge perception of COVID-19 is significantly and positively linked to psychological stress ($\beta = 0.264$ and $p < 0.01$). In addition, psychological stress had a significant and negative impact on the attitude toward international traveling ($\beta = 0.265$ and $p < 0.01$). Thus, Hypothesis 4 and Hypothesis 5 were supported. Hypothesis 6 was also tested. As expected, the attitude toward international traveling significantly and positively affected the behavioral intentions ($\beta = 0.369$ and $p < 0.01$), supporting Hypothesis 6. A valuation of the total effect of the study constructs on the behavioral intentions showed that the attitude toward international traveling ($\beta = 0.369$ and $p < 0.01$) along with the corporate social responsibility of international tourism businesses ($\beta = 0.317$ and $p < 0.01$) had the highest total influence on the intentions. The indirect links among the study constructs were not significant.

4.3. Assessment of Invariance Model

In order to test a moderating effect, grouping was performed by utilizing K-means cluster analysis. The high and low group of the ascription of responsibility included 226 and 104 samples, respectively. As Figure 2 and Table 3 exhibit in detail, path coefficients of the effects of the corporate social responsibility upon international tourism businesses to the behavioral intentions for the international tourism products between those two groups were tested using a chi-square test in the SEM. Results revealed that the baseline model fit the data well ($\chi^2 = 516.720$, $df = 304$, $p < 0.001$, $\chi^2/df = 2.104$, RMSEA = 0.046, CFI = 0.950, IFI = 0.950, and TLI = 0.944). The baseline model with the ascribed responsibility groups is under the comparison with the nested model, in which a particular path of interest is being equally constrained.

Our findings from the invariance assessment showed that the path from the corporate social responsibility of international tourism businesses to the behavioral intentions for international tourism products did not differ significantly between the high and low group ($\Delta \chi^2 [1] = 0.351$ and $p > 0.05$), which did not support Hypothesis 7a. The group difference in the relationship between the attitude toward international traveling and the behavioral intentions was examined. The test outcomes showed that the hypothesized path was not significantly different between the high and low ascribed responsibility clusters ($\Delta \chi^2 [1] = 0.351$ and $p > 0.05$), which consequently did not support Hypothesis 7b.
### Table 3. The invariance test results.

| Linkages | High Group of the Ascription of Responsibility ($n = 226$) | Low Group of the Ascription of Responsibility ($n = 104$) | Baseline Model (Freely Estimated) | Nested Model (Equally Constrained) |
|----------|----------------------------------------------------------|----------------------------------------------------------|-----------------------------------|-----------------------------------|
|          | $\beta$ | t-Values | $\beta$ | t-Values | $\chi^2$ (304) = 516.720 | $\chi^2$ (305) = 517.071 $^a$ | $\chi^2$ (304) = 516.720 | $\chi^2$ (305) = 517.336 $^b$ |
| Corporate social responsibility of international tourism businesses → Behavioral intentions for international tourism products | 0.238 | 3.357 ** | 0.171 | 1.682 | \ | \|
| Attitude toward international traveling → Behavioral intentions for international tourism products | 0.373 | 5.491 ** | 0.392 | 4.026 ** | \ | \|
| Chi-square difference test: | \ | \ | \ | \ |
| $^a \Delta \chi^2$ (1) = 0.351, $p > 0.05$ (H7a: Not supported) | \ | \ | \ | \ |
| $^b \Delta \chi^2$ (1) = 0.616, $p > 0.05$ (H7b: Not supported) | \ | \ | \ | \ |

$^a$ While the link for the high group of the ascription of responsibility was significant, the path for the low group was not significant. Therefore, although the chi-square difference across groups was not significant, the group difference in the link between corporate social responsibility and behavioral intentions should be meaningfully interpreted.
5. Discussion

Unlike the critical role of COVID-19 knowledge perception, corporate social responsibility of international tourism businesses was not a significant determinant of psychological distress, as the result did not support Hypothesis 1. This insignificance implies that minimizing the individuals’ psychological distress related to traveling under the pandemic situation is unrelated to the corporate social responsibility efforts of the international tourism businesses. Hence, while this insignificant result did not support our original premise, this type of result offers tourism practitioners valuable information for the efficient decrease of the travelers’ possible psychological distress that is pertinent to international traveling, which is centered on their knowledge enhancement on safe traveling activities and proper hygiene practices through diverse communication channels, can be more essential.

The study results supported Hypotheses 2 and 3 that the corporate social responsibility efforts of international tourism businesses directly affects the attitude toward international traveling and behavioral intention for international tourism products, respectively. In other words, the corporate social responsibility efforts of the international tourism businesses played an essential role in the overseas travelers’ intention generation process. These results confirmed the findings of prior literature [10,22,23] that corporate social responsibility is likely to enhance not only corporate image and reputation but also to induce favorable attitudes and behavioral intentions toward companies and generate positive emotional reactions. It is accordingly apparent that these travelers’ purchase decisions on whether they travel to an international tourism destination and buy the associated tourism products at the destination when the pandemic ceases, depends on the magnitude of the corporate social responsibility level efforts of international tourism businesses and their influence. In order to increase the US travelers’ positive attitude toward overseas tourism and favorable intentions for it, the practitioners of various tourism businesses, which include airlines, hotels/guesthouses, restaurants, and resorts, require strategies to strengthen corporate social responsibility activities. In particular, the practitioners should make diverse efforts to conduct business ethically and legally, treat their stakeholders better, generate profits steadily, give back to the local community, and be more socially and environmentally responsible. These endeavors could contribute to efficiently increasing the US travelers’ favorable behavioral intentions for international tourism and its related products when COVID-19 is under control and its adverse effect is minimal.

With respect to Hypothesis 4, psychological distress formed based on the knowledge perception of COVID-19 was unearthed as a detrimental factor for favorable attitudes within the proposed conceptual framework. In line with the earlier studies [30,31], the current study also found that an individual’s knowledge of infectious diseases results in psychological distress. Our results provided important information that the accurate prediction of the international travelers’ behavioral intentions requires the inclusion of psychological distress and its influence. Recognizing the criticality of psychological distress, it is fundamental for practitioners to focus on minimizing the international travelers’ mental anxiety/worry/stress that would possibly arise when planning and activating their travel plans to international tourism destinations even though the pandemic has ceased. As demonstrated in the present research, the knowledge perception of COVID-19 influences these types of psychological distress. Therefore, helping individuals increase their knowledge about safe traveling behaviors and hygiene practices can be one of the most useful methods to lower the individuals’ psychological stress related to international traveling.

Hypothesis 5 examined the negative association between psychological distress and the attitude toward international traveling. The result is in accordance with findings of recent literature [25,26,28] demonstrating a significant and negative relationship between psychological distress and the attitude toward a certain behavior/object.

With respect to Hypothesis 6, the finding of this research reported that the attitude toward international traveling had the greatest total influence on the behavior intentions amongst the research constructs within the proposed conceptual framework. This study finding is consistent with the previous literature asserting that the attitude toward a certain behavior is an imperative antecedent
of behavior intentions [32–36]. Comprehending its salient role in the traveler intention formation for international tourism products, practitioners should center on enhancing the overseas travelers’ favorable attitude by boosting their perception that traveling to international tourism destinations is pleasant and encouraging it when the pandemic has ceased. Ajzen and Kruglanski [33], Perugini and Bagozzi [36], and Oliver [44] indicated that improving the product image and the anticipated cognitive/emotional benefits are fundamental to inducing individuals’ positive attitude toward consumption behaviors. Accordingly, increasing the image of international tourism destinations and the expected cognitive/emotional benefits derived from the diverse tourism activities at the destinations can be effectual ways to help international travelers have a positive attitude toward international traveling and its associated activities. This attitude will eventually elevate international travelers’ approach behavioral intentions.

In regards to Hypotheses 7a and 7b, the proposition with respect to the different linkages between corporate social responsibility of international tourism businesses and the behavioral intentions for international tourism products across high and low sets depending on their ascription of responsibility were not evidenced. This result is inconsistent with prior literature [17,18,40,42] documented a moderating role of the ascription responsibility. Notwithstanding, curiously enough the linkages in the higher cluster of the ascription of responsibility were found to be significant, but insignificant at the lower cluster. Hence, the dissimilarity of this path across the two clusters is thought to be a meaningful finding, in spite of the insignificant result of the chi-square difference test. This finding provides important information for the people in the international tourism industry and academia. That is, foreign travelers’ perception of the corporate social responsibility efforts of international tourism businesses directly elicit the intention of action for various tourism products only if they believe that all individuals are at least partially responsible for the COVID-19 pandemic. Therefore, the tourism practitioners and the academics should make every endeavor and allocate diverse monetary and non-monetary resources to increase the travelers’ perception of the ascribed responsibility for the COVID-19 outbreak and the pandemic. This effort can ultimately contribute to boosting and promoting the travelers’ approach behaviors toward international tourism and its related products, which include airlines, hotels, cruises, and restaurants.

Although this research enriches the current understanding of the international tourism industry under the COVID-19 pandemic, a number of limitations should be noted for future research directions. Firstly, the samples of this study were collected from US overseas travelers only. Undoubtedly, the US international travelers’ responses/behaviors can be dissimilar from the travelers who are from other nations. Therefore, one should be careful to generalize the findings of this research when explicating other travelers’ responses/behaviors whose nationality is different. In future studies, a survey of other nations should be conducted to secure external validity. Secondly, the few between-construct correlations are somewhat high. Although the correlations did not reach the problematic level, a thoroughly designed measurement is recommended for future studies in order to minimize a multi-collinearity issue. Lastly, in the present research, the attitude toward international traveling had a prominent role in determining behavioral intentions. This means that uncovering the drivers of the attitude can increase the predictive power of the suggested model for behavioral intentions. Future research should therefore incorporate variables, which include behavioral beliefs, overall images, product performance, and motivation, that can possibly affect the individuals’ attitude toward traveling, which can provide a more thorough explication of the intention generation process and improve the anticipation of the behavioral intentions.

6. Conclusions

Under the current situation of the global tourism crisis where the entire tourism industry is severely afflicted with the COVID-19 pandemic, investigating the travelers’ approach to the decision-making process and the behavior regarding purchasing international tourism products was essential. The present research was an empirical attempt to explore what drives this type of approach
decision formation and the behavior among the US international travelers. There is very little research that exists on evaluating the causality between the variables that drive tourists’ behavioral intent for international tourism products along with considering the moderating impact of the ascribed responsibility regarding the COVID-19 outbreak and pandemic. This research satisfactorily filled this void. Subject research uncovered the clear role of corporate social responsibility efforts by international tourism businesses, the knowledge perception of COVID-19, the psychological distress, and the attitude toward international traveling in building the travelers’ approach behavioral intentions in a successful manner.

The proposed conceptual framework that embraces these factors satisfactorily explained the variance of the behavioral intents. The incorporation of the ascription of responsibility on the hypothesized conceptual framework was unearthed, because it is a crucial factor in understanding the impact of the international tourism corporations’ social responsibility on the intentions for tourism products. Our findings will help the international tourism practitioners generate effectual strategies to revitalize the international tourism activities when the pandemic has ceased, which will enrich the extant knowledge regarding what boosts the travelers’ favorable responses/behaviors toward international tourism. Our overall understanding of international tourism and the travelers’ approach decision-making process for international tourism products is not sufficient for after the COVID-19 outbreak. Overall, the present study offered a deeper comprehension of international tourism and the overseas traveler behaviors toward the global tourism industry, which has shrunk after the COVID-19 pandemic.

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Appendix A

**Table A1.** A series of measurement items.

| Corporate social responsibility of international tourism businesses |
|---------------------------------------------------------------|
| International tourism businesses, which include airlines, hotels, and restaurants, should be more environmentally responsible for their operations when the COVID-19 outbreak is under control and its adverse impact is minimal. (environmental CSR) |
| The international tourism businesses should give back to the local community when the COVID-19 outbreak is under control and its adverse impact is minimal. (philanthropic CSR) |
| The international tourism businesses should be successful with generating profits when the COVID-19 outbreak is under control and its adverse impact is minimal. (economic CSR) |
| The international tourism businesses should treat their stakeholders better when the COVID-19 outbreak is under control and its adverse impact is minimal. (ethical CSR) |
| The international tourism businesses should act ethically and beyond all legal obligations to fulfill their social responsibilities when the COVID-19 outbreak is under control and its adverse impact is minimal. (legal CSR) |

| Knowledge perception of COVID-19 |
|---------------------------------|
| Compared with the average person, I know the facts about COVID-19. |
| Compared with my friends, I know the facts about COVID-19. |
| Compared with people who travel frequently, I know the facts about COVID-19. |

| Attitude toward international traveling |
|----------------------------------------|
| Traveling to international tourist destinations when the pandemic has ceased is (1) extremely bad/(7) extremely good. |
| Traveling to international tourist destinations when the pandemic has ceased is (1) extremely undesirable/(7) extremely desirable. |
| Traveling to international tourist destinations when the pandemic has ceased is (1) extremely unpleasant/(7) extremely pleasant. |
| Traveling to international tourist destinations when the pandemic has ceased is (1) extremely unfavorable/(7) extremely favorable. |

| Psychological distress |
|------------------------|
| Traveling to international tourist destinations will aggravate my mental anxiety/stress even though the pandemic has ceased. |
| Traveling to international tourist destinations international will reduce my confidence in daily life even though the pandemic has ceased. |
| Traveling to international tourist destinations international makes me feel worthless and unimportant even though the pandemic has ceased. |
| Traveling to international tourist destinations does not help me transform my worry/anxiety into confidence even though the pandemic has ceased. |

| Ascribed responsibility |
|-------------------------|
| I believe that every person is partly responsible for the COVID-19 outbreak and the pandemic. |
| I feel that every person is jointly responsible for the COVID-19 outbreak and the pandemic. |
| Every person must assume responsibility for the COVID-19 outbreak and the pandemic. |

| Behavioral intentions for international tourism products |
|----------------------------------------------------------|
| I am willing to travel to international tourist destinations when the pandemic has ceased. |
| I am willing to stay at hotels/guesthouses in international tourist destinations when the pandemic has ceased. |
| I will eat at local restaurants in international tourist destinations when the pandemic has ceased. |
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