Exploring Corporate Social Responsibility Initiatives by Malaysian Hotels: Perspectives from Managers

Fazreena Mansor, Che Mohd Syaharuddin Che Cob, Syahida Abd Aziz

To Link this Article: http://dx.doi.org/10.6007/IJARBSS/v11-i4/9225  DOI:10.6007/IJARBSS/v11-i4/9225

Received: 05 February 2021, Revised: 07 March 2021, Accepted: 27 March 2021

Published Online: 10 April 2021

In-Text Citation: (Mansor et al., 2021)
To Cite this Article: Mansor, F., Cob, C. M. S. C., & Aziz, S. A. (2021). Exploring Corporate Social Responsibility Initiatives by Malaysian Hotels: Perspectives from Managers. International Journal of Academic Research in Business and Social Sciences, 11(4), 61-74.

Copyright: © 2021 The Author(s)
Published by Human Resource Management Academic Research Society (www.hrmars.com)
This article is published under the Creative Commons Attribution (CC BY 4.0) license. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this license may be seen at: http://creativecommons.org/licenses/by/4.0/legalcode
Exploring Corporate Social Responsibility Initiatives by Malaysian Hotels: Perspectives from Managers

Fazreena Mansor
Faculty of Business & Management, Universiti Teknologi MARA Pahang, Raub Campus
Email: fazreena@uitm.edu.my

Che Mohd Syaharuddin Che Cob
Faculty of Business & Management, Universiti Teknologi MARA Kelantan, Machang Campus
Email: syaha793@uitm.edu.my

Syahida Abd Aziz
Faculty of Business & Management, Universiti Teknologi MARA Kedah, Merbok Campus
Email: syahidaaziz@uitm.edu.my

Abstract
This paper aims to explore the level of perceptions and awareness among managers in Malaysia with regards to corporate social responsibility (CSR) concepts and management in their hotels. The concept of CSR has grown rapidly in the last few decades and constantly becoming a rising trend within the hospitality sector. In Malaysia, the hospitality sector is not new and its potential in delivering benefits to local communities is still a much-debated subject. In-depth interviews were performed with the managers of ten hotels in Malaysia to obtain an insight into their current perceptions and the reasons behind such perceptions. The study found that there is a chasm between perceptions and realities. Despite all the efforts and the heightened awareness of the hotels about social responsibility, the implementation of CSR initiatives was still minimal due to a lack of knowledge and awareness among the hotel managers. The study underlined the urgent need to provide further illumination on CSR in Malaysia together with the involvement of many other relevant parties that include the role of government, universities, and other institutions such as National Mirror Committee (NMC) and media. Findings from the study shed light on how managers can play their role in CSR, thus providing robust indicators and standards to obtain the actual meaning of CSR.

Keywords: Corporate Social Responsibility, Perceptions, CSR Practices, Hotel Industry

Introduction
Malaysia, being one of the well-developed tourism hubs in the South East Asian region has shown a growing awareness of social responsibility in recent times. The increasing army of
non-governmental organizations (NGOs) such as the Malaysia Trade Unions Congress (MTUC), Consumers Association of Penang (CAP), the Federation of Malaysia Consumers Associations (FOMCA), Malaysian Nature Society, and World Wide Fund (WWF) Malaysia exert pressures on companies, resulting the companies becoming more amicable on social responsibility practices and what it entails.

As CSR has swept across Malaysia, the government launched the Prime Minister’s CSR awards and National Tourism Policy 2020-2030 (DPN2020-2030) to encourage a greater degree of CSR implementation amongst the hotel sectors. Despite running the industry within acceptable social and environmental limits, the extent to which Malaysian is doing CSR is still in its rudimentary stages (Nejati & Amran, 2009), CSR practices in Malaysia are more on seasonal gestures since many are practicing CSR in their own way without understanding the notion to what the concept is, unaware and uncertain about the actual benefits of CSR holds for their organizations (Amran, Zain, Sulaiman, Sarker & Ooi, 2013; Mansor, Baba & Marzuki, 2016). Evidence has thus far suggested that the meanings of CSR amongst Malaysian remain interwoven and somewhat murky as been crystallized by many experts in the CSR field (Janggu, Joseph & Madi, 2007; Lu & Castka, 2009). This situation begs answers to the pertinent question of how the managers perceive CSR as an integral part of their professions. This serves as a window for a much more extensive discussion of CSR and opens a great opportunity for researchers to explore, particularly in a Malaysian context.

Despite the significant number of values derived from CSR implementation, the concept in Malaysia is still on an ad-hoc basis (Amran et al., 2013; Abdulrazak & Amran, 2018). Although such development is seemed laudable, it may not reflect the needs of local communities who are perceived to be passive stakeholders. Amran et al. (2013) assert that companies will typically dominate the relationship and less attention is given to the welfare of these groups. They also mentioned the practices that are planned based on Western approaches probably will not respond to the needs of the local communities. Meanwhile, in most cases, the community is just a passive recipient relying on the generosity of the companies. And for this reason, CSR is almost equated with philanthropic giving as highlighted by Prathaban and Rahim (2005).

Activities of CSR in Malaysia are sporadic since most of the practices occurred during the holiday season especially on Chinese New Year, Deepavali, Eid al-Fitr, and Christmas (Amran et al., 2013; Mansor et al., 2016). With the involvement of the media to provide coverage, it is evident that the purpose of CSR is to garner publicity and create a positive image for the company. This observation is consistent with previous studies by Amran and Devi (2008), Amran et al. (2013), Thompson and Zakaria (2004), and Ahmad and Sulaiman (2004). Whereas the empirical findings on CSR claim that CSR practices in Malaysia have been performed to a limited set of practices where philanthropic exercise is still being the dominant (Prathaban & Rahim, 2005). Within this limited scope of practices, one cannot overlook the importance placed on the “philanthropic giving” dominating every other aspect of CSR practice. This is contradicted to the CSR approach reported in the east and western countries where a major part of the initiatives is striking to balance between economic prosperity, social equality, and environmental protection. These facts raise a shocking doubt whether the CSR concept has made its way to the corporate strategy. Welford (1997) further asserts that regardless of their country of origin, companies’ enthusiasm for CSR contributions has many
times met with cynicism as their social approaches are directed to commercial dictates and political benefits. Meanwhile, the current confusion and lack of understanding of CSR will lead businesses to practice their own version of CSR (Lu & Castka, 2009; Mansor et al., 2016). Thus, in this study, the objective is to explore the level of perceptions and awareness of CSR among the managers in Malaysia by analyzing:

- their knowledge and understanding of CSR
- CSR practice and management of hotels
- functions of CSR in the hotels’ organization structure.

**Literature Review**

Both in an academic discipline or corporate world, there are many often-conflicting definitions as to how CSR should be understood. Conceptually, CSR can be defined as a continuing effort by business to behave ethically sound and contribute to economic growth and society at large while improving the quality of well-being (World Business Council for Sustainable Development, 2000). It is noticeable that even though no universally agreed terms of CSR, the proposed definitions will boil down to the same elements namely profit, planet, and people. Despite being commonly used terms, the concept is still emergent and has not been constantly coined (Abaeian et al., 2014).

Although the concept of CSR is steadfastly rooted in the business agenda, the hotel industry continues to struggle with many obstacles for them to move from theory to practice. Vogel (2006) states that many organizations experience shortcomings in their CSR efforts because they are insufficiently clear about their goals. Developing clear metrics and tools enable businesses to assess their CSR progress as well as signaling their seriousness about adopting such practices. Recent findings from Berad (2011) may shed some light on the various challenges facing business in the field of CSR. The survey from their findings elicits diverse responses and expressions. The challenges identified are lack of community participation in CSR, lack of understanding, lack of consensus, inadequately trained personnel, coverage, policy, transparency, and narrow outlook towards CSR initiatives. Also, some of the hotels were unenthusiastic about their role in managing CSR which they believed did not come within the purview of their current profession. While Chan (2008) found that the implementation cost of CSR followed by lack of professional advice and knowledge were the key barriers among the hotels’ sector in Hong Kong.

Siti-Nabiha, George, Wahid, Amran, Abustan, and Mahadi (2011) stated that some hotels were failed to see the potential benefits of incurring extra costs and resources and seemed content as long as they were doing the right thing to society. They also indicate that not all hotels and resorts had a specific committee to handle CSR activities since it was on a voluntary basis. It was also due to the lack of expertise of personnel regarding CSR issues and lack of knowledge of the concept (Siti-Nabiha et al., 2011). To effectively practice CSR is not a linear process by any means, however, whatever the responses point to, overcome these challenges is half the battle.

In some extreme cases, for instance, hotels did not aware about their CSR status and assumed such status as being socially responsible. At worst, some hotels are using CSR as a tool to strengthen their legitimacy and reputation (Chen, Patten & Roberts, 2008). Such practices imply that most of the hoteliers are still having trouble with the CSR ideology (Amran
et al., 2013). As an observation, a clear conceptualization and direction for CSR movement are badly needed for the hotel sector in particular to remain sustainable, competence, and economically viable.

Moreover, according to the above-mentioned practices, a study by Kasim (2009) claimed that lack of sufficient knowledge and awareness regarding social and environmental management amongst most of the small and medium sized hotels (SMH) in Kuala Lumpur will thwart business from dealing with complex issues and consequently miss the point of sustainable development. A study by Siti-Nabiha et al. (2011) and Mansor et al. (2016) on Malaysian hotels and resorts were also of the same opinion. The phenomenon is gradually occurred in Penang and even quite distressing because Penang comprises greater numbers of SMH with few big hotels. Furthermore, Kasim and Scarlat (2007) explore that there are 125 SMH and 20 big hotels in the state of Penang. They also identify the hotel sector in Penang has experienced failure to prioritize environmental concerns in their daily routines due to lack of support systems in terms of education, training, and collective efforts by all tourism business, governmental policymakers as well as their intended stakeholders. Such issues will not only discourage the hotel sector from knowing their exact role in CSR contribution but the efforts of taking genuine CSR into practices will reach an impasse. This study attempts to add to this emerging body of knowledge.

Research Method
Due to the exploratory nature of the inquiry, this study adopts a qualitative research approach by analyzing the data from ten semi-structured in-depth interviews. Merriam (1998) asserts that there is no definite answer as to how many people should be interviewed because qualitative research always relies on the questions that are being addressed and the data that are being gained. The interview questions were framed to understand the managerial perspectives on three aspects: awareness of the underlying concepts of CSR; perceptions of the CSR activities and policies; and the functions of CSR. In general, the interview questions revolved around the informants’ awareness and perceptions of social and environmental responsibility practices in their hotels.

The main sample consists of the managers of four-five stars hotels in the Penang area. The selected respondents must be the manager with at least 10 years of tenure in the industry and at least 5 years of experiences in the aforementioned position. More importantly, they are involved in the decision making for all major part of CSR activities within their respective hotels. Considering the heterogeneous nature in the realm of CSR, the scope of the investigation was narrowed down from a global level to a more specific local setting. And for the second parameter, Penang being an urban state is determined as the main research site representing a study of genuine CSR in a Malaysian context. Ideally, properties that are centrally placed in urban and resort settings will make more contributions to CSR matters (McGehee, Wattanakamolchai, Perdue, & Calvert, 2009).
Table 1: Respondent’s’ Information.

| No | Hotel Star Rating | Location in Penang | Gender | Age     | Background          | Experience (Years) |
|----|-------------------|---------------------|--------|---------|---------------------|--------------------|
| M1 | Four              | Batu Ferringhi      | Male   | 40-50   | Hospitality         | Over 25            |
| M2 | Four              | Pulau Tikus         | Male   | 50-60   | Sales and marketing | Over 25            |
| M3 | Four              | Georgetown          | Female | 40-50   | Communication       | 20-25              |
| M4 | Five              | Batu Ferringhi      | Female | 40-50   | Hospitality         | 15-20              |
| M5 | Four              | Batu Ferringhi      | Female | 40-50   | Hospitality         | 15-20              |
| M6 | Four              | Batu Ferringhi      | Female | 40-50   | Hospitality         | 15-20              |
| M7 | Five              | Georgetown          | Female | 30-40   | Public administration | 5-10               |
| M8 | Four              | Georgetown          | Female | 30-40   | Sales and marketing | 10-15              |
| M9 | Four              | Seberang Jaya       | Female | 30-40   | Hospitality         | 15-20              |
| M10| Five              | Kelawai             | Male   | 40-50   | Hospitality         | 20-25              |

Four- and five-star hotels were targeted for some reasons as McGehee et al. (2009) affirmed that bigger and more luxurious hotels are likely to contribute more with regards to CSR. Meanwhile, a survey was undertaken by Zoweil and Montasser (2012) in Porto Marina resort, Egypt discovered the concept of CSR is an absolute necessity for luxurious hotels in terms of competitive advantage and long-term survival. Small and medium-sized hotels covered from one to three-star hotels were excluded from the sample due to their preliminary stage of CSR and normally confronted with resource limitations. As such, only big hotels ranked from four to five stars were qualified for this research.

The list of hotels was obtained from Malaysian Association of Hotels (MAH) websites as of January 2021 from which local or budget hotels (usually described as ‘others’) were removed from the list. Referring to the MAH websites was for several reasons. Firstly, it provides very comprehensive detail of the hotel’s contact number, location, postal address, and email address. Secondly, it provides the viewer with an accurate star rating for reference. By and large, the selection of the hotels was referred to the definition of “four” to “five” star hotel as given by the Ministry of Culture, Arts and Tourism Malaysia and based on the number of rooms and types of facilities provided. A total of 10 interviews were carried out, each lasted approximately 1 hour -1 hour 30 minutes (See Table 1).

Multiple listening of audiotapes, as well as multiple reviews of transcriptions of audio tapes, were performed to increase the validity of evaluation and research findings. Content analysis was employed as a data analysis method which the outcome of the analysis is the categories or concepts explaining the study phenomenon. At this stage, all data were reviewed for content and coded according to the themes. Direct quotations from informants have been used whenever necessary to support the findings of the study. In the course of writing the research findings the informants are referred to as M1 to M10, ‘M’ is referring to a manager.
Findings and Discussions
Knowledge and Understanding of CSR

Whilst accepting that there is a lengthy history of CSR and successful stories available to business, there is also the fact that there is no universally accepted definition for CSR. Therefore, in absence of a universal definition of CSR, this study attempts to reveal hotel managers’ perception of the concept. The feedback demonstrates some reactions that would be a barometer for their level of awareness towards CSR. For most of the cases, CSR is defined as the power of giving back to society.

“...a concept that we do to build strong stakeholders’ relationships, work closely with our employees, and improve the quality of life of our communities through financial and non-financial donations such as time, food, and expertise. CSR is a part of our endeavor to giving back to them and to safeguard the interests of the poor and marginalized groups” (M1)

“We see CSR as a way for us to giving back to our community members, to reach out, interact with them and contribute to a better living condition” (M8)

“From what I know CSR is a good thing for society because we are not only making money, but we also do the right thing by channeling back the money to them” (M9).

For another manager, CSR is defined based on the types of activities that the hotel chooses to engage with.

“... to date, CSR is a cultural thing in our hotel under the name “philanthropy”.
The philanthropic activities were directly tied to our ethos of “Love All - Serve All” which had been ingrained since day one. It complements our philanthropic mottos of “Take Time to be Kind” (humanitarian), “Save the Planet” (environmental), and “All is One” (entertainment industry)” (M1)

CSR is something like community service and charitable events that bring benefit to those people. And yes, we are trying to position ourselves as a hotel that takes this responsibility (M2).

It was observed among the manager interviewed that there was a common misconception between philanthropy and CSR. For some managers, the two are the same. This is probably due to the outcome of both approaches is to help people in need. Sponsoring different sports events, helping destitute children with necessities, giving scholarships to poor students, or donations made to school renovation projects cannot be tallied as CSR. Rather, CSR goes way beyond that. At this juncture, one must be ensured that philanthropy is nowhere equals to CSR, given the fact that the former is a subset of the latter. Besides, it was also mentioned that CSR is about the responsibility of the business towards the society as a whole.

Apart from the managers’ relative ignorance of CSR concepts, three managers equated CSR with sustainability, considering CSR as an end in itself that goes beyond the bottom line. These managers understand how complex systems work, grasping the idea of interconnectedness
as well as emphasize the holistic approach and temporal process, which lead them to the endpoint of sustainability.

“CSR is a broader responsibility that goes beyond purely monetary aim and legal requirements and of course it is a voluntary option, to be accountable for the consequences we have created on the environment and our local people. Actually, the main point is simple. If we do not give back, we are not going to be sustainable. And basically, we understand CSR as a prerequisite for our long-term survival, be it to our business or humanity, and commitment to preserving all the resources” (M4)

“The purpose of CSR in our hotel is to drive change towards sustainability. It is about the hotel’s initiatives to take responsibility for the hotel’s adverse impact on society and the environment and take initiatives to preserve biodiversity as well as providing the well-being of our community. So far, the wider aim is to ensure sustainable rehabilitation of marine and shoreline resources around Penang Island and provinces. We must conserve rather than exploit nature, helps society and that is what CSR all about” (M5)

“We define CSR as a concept that demonstrates good faith and social commitment that goes beyond the bottom line, particularly in preserving the precious nature and helping the poor and disadvantaged communities. It is the continuing commitment that creating higher standards of living for communities both within a hotel and outside” (M6)

The above interview findings signify that the level of awareness of CSR among the hotel managers is still low. In this scenario, CSR remains a blurry subject without an overall agreed-upon definition and guidelines. With the understanding that businesses play a significant role in the job opportunity and wealth creation, CSR is generally understood as the act of giving back to the community while few hotels equate CSR with sustainability. At the other end of the spectrum, it seems that the landscape of CSR will continue to evolve, given the chronically challenging economic conditions in Malaysia. Indeed, as noted by Janggu et al. (2007) the meaning of CSR in Malaysia remains murky and the current misunderstanding over the meaning is a serious consequence of this issue that warrants appropriate standard and guideline in the future. This is due to the reason that many hotels are still lacking knowledge and failed to fully understand the CSR ideology as been crystallized by Amran et al. (2013) and Mansor et al. (2016). The lack of a standard definition for CSR is responsible for this situation. This is a considerable fact in the field of CSR where consensus on the core concept is vital to remedy this situation.

**CSR Activities and Policies**

Bearing social responsibility has long been at the heart of hotels’ corporate culture to which CSR policies have come into effect to cover a wide range of social responsibility matters. Some hotels unified all their CSR initiatives under the umbrella of sustainability within 5 core areas namely environment, employees and community, health and safety, supply chain, stakeholder relations. To that, the interviews gleaned much insight regarding the initiatives taken in tackling social and environmental issues. For the most part, charity donations
appeared as the most accepted CSR practices amongst the hotels. The CSR approach is deemed to be mostly ad-hoc basis associated with random acts of sponsorships and donations made to charitable organizations.

“Since our inception, CSR activities are mostly done during the four main festivals- Chinese New Year, Hari Raya, Deepavali, and Christmas. This initiative is to spread the festive cheer during that time... And today on average we have like five programs every year and mostly the same activities as I mentioned earlier” (M3)

“I would say that most of the charitable activities by the hotel were done during the festive seasons and only in times of need. Normally we limit to only 3 to 4 programs each year because most of the time was spent on the business processes and functions. It was pleasant...fun for the children who were thrilled with the party thrown for them. We channeled some gifts and hampers, and it was an unforgettable outing for them” (M7)

“Hampers filled with food and gifts have been sent to elderly people in Georgetown area. Normally we did it during the festive seasons. The last event, we have spent overnight making hampers for them during Chinese New Year. We are going to the same thing during Christmas time” (M10)

Apparently, most of the CSR initiatives in the surveyed hotels were mainly limited to one-off financial support with average of 5 programs throughout the year. The focus on charitable initiatives can make great contributions to local communities but the acts often fail to take a more integrated, holistic view to work through social complexity. Spreading the spirit in helping those in need during festive seasons also explains that CSR activities in these hotels were randomly performed at certain occasions probably because of the traditional thinking that contributions should be provided during respectful times of giving to inculcate the spirit of belonging. Here, Amran et al. (2013) and Mansor et al. (2016) of the same opinion, see parallels in the development of CSR as occasional gestures since most of the practices are performed during the holiday season. This can be recognized as a basic problem for CSR development among the hoteliers in Penang, as far as social inclusion is concerned. It can be argued that such CSR progress is seen as a western version of a long-standing philanthropic tradition that is rooted in religion and culture. The guiding assumption in this study was that CSR is typically a western phenomenon which quite successful in attracting a country like Malaysia as pointed out by Chapple and Moon (2005). Besides, it is also important to note that religion is fundamental to the cultural and social fabric in Malaysia. Consequently, a strong religious basic has somehow encouraged social responsibility practice among the business practitioners to help the less fortunate. This is probably the reason for sporadic acts of charity and donations to local communities.

Presumably, the act of giving is seemed to require less effort and commitment across the hotel organization. Besides, it is the easiest way for the hotel to do something good and get tax breaks. In this context, it implies that their lack of knowledge on CSR has led them to disregard the true meaning of CSR. CSR is not just about contributing to good causes, but it is
an all-year-round responsibility that requires the hotels to serve the community more consistently.

**Functions of CSR**

Although the level of awareness and understanding of CSR among the managers is low, the responses demonstrate their positive approaches towards realizing CSR. However as was mentioned earlier, there is a chasm between the managers’ level of awareness and the actual CSR activities of their hotels. Up to this point, there are different visions and realities in hotels regarding the functions of CSR. For some of the surveyed hotels, CSR initially emerges as the interest of the human resource department, communication department, marketing or PR department, motivated by the need to develop a socially responsible reputation (Amran et al., 2013; Zulkifli & Amran, 2006). Consequently, the actions usually emerged as a decision of respective departments and therefore, some subunits get more encouraged than others, causing an unbalanced situation that hampers the development of social and environmental culture in the whole organization. This implies that CSR cannot be a subculture inside the hotel, but it should be ingrained in the business philosophy of the hotels. Perhaps this could be the result of CSR not being a part of their jobs. For example, one participant, who has ten years’ experience in this industry, made the following remark on the issue of CSR function:

“We have 9 departments and only 2 departments are seriously involved with CSR. The other departments are more on the operations side and usually not involve with management except for their high-rank managers. For the lower ranking staff, I can say they do not care. They are more into their operations like how to run the restaurant, how to take care their guests…” (M7)

The question of having someone with full knowledge of the hotel’s impacts on society was also uppermost in the minds of several interviewed employees. With this notion, all respondents emphasized the urgent need to hire someone with an appropriate level of CSR knowledge and skills such as a CSR Manager or Officer in driving the execution of CSR strategy.

“The hotel needs to have a CSR central unit that can help to formulate a CSR strategy. The appointment of the CSR Manager will reflect an underlying need for the hotel to make decisions, give advice and execute CSR plans more seriously. Now, our society investment was championed by the human resource department, environmental management was championed by the marketing and communication department and fundraising ideas was led by our entertainment and recreation department. It seems so clear to me that this type of inefficiency suggests the hotel to have a specific unit that will connect all the dots” (M1).

“I think there is a need to have a person like CSR manager that will keep this effort focused, probably someone with problem-solving skill and people skill who can also communicate and raise awareness about CSR. And they should be placed in their own unit to spearhead their expertise and monitor the big picture. So, the HR department can just focus on their works” (M9).
While the trends are not uniform and different hotels are taking a variety of approaches in the process of CSR implementation, findings show strong visible support from the General Manager (GM) in the few hotels in setting CSR strategy. More than half of the time, GM is only involved in making decisions about the hotel’s CSR efforts while according to 3 managers, their GM are directly involved in the decision making and evaluation process with regards to the hotel’s CSR activities. The findings reveal that CSR is deemed an increasingly important function for these hotels which also reaffirm the key influencers are their top management.

“Our CSR champion consisting of 2 people, the General Manager (GM) and the Resident Manager (RM), did not only have views on the bottom line but also the CSR strategic plan and performance. Our CSR committee team and CSR manager must produce a report to the CSR champion each time the CSR project has been completed. This initiative also formed a part of performance management or key performance indicator (KPIs) of GM and RM and it is an important portion of hotel’s responsibility towards their society. We have like 6 people altogether, but we also have few assistant managers from every department who volunteer to handle and support our programs. So far, our staffs have been very supportive” (M4)

At this instance, hotels are slowly putting their strategies into place and moving forward but in terms of structuring and governing the CSR, the function is still lagging. Be it the four-star hotels or the five-star hotels, they are slowly creating structures but have so far failed to bring coherence and downstream CSR practices into their organizations. In most cases, the main conclusions were that CSR structuring and strategies are still immature practice. Thus, it is worthwhile to consider the role of education in enhancing corporate social and environmental awareness among the managers as been recommended by Zulkifli and Amran (2006) and Mansor et al. (2016). Change only occurs when future CSR practitioners have adequate knowledge on the CSR issues.

Conclusions and Limitations
This study recognizes the positive attitudes with regards to CSR practices despite the managers’ lack of understanding and awareness of the CSR concept. Hotels generally have more comprehensive policies but also greater gaps in implementation. Given the growing interest in CSR practice, such identified gaps are quite disappointing. An explanation for this discrepancy is a lack of knowledge and understanding of CSR concepts. A lot of them seem to make similar festive gestures because it is the accepted thing to do. In fact, some hotels still have much catching up to make, moving forward for a more mature level of CSR path if they wish to be on a par with the leading hotels.

The findings of this research highlight the importance of having the role of government, the role of education institutions in creating knowledge of genuine CSR as well as the media working together for pushing, publicizing, and educating the public to align the CSR understanding in Malaysia. There is a pressing need to address the confusion surrounding the meaning of CSR. Again, the government has a role to play in supporting and ensuring that corporations behave according to the rules and norms of society. In fact, this realization also indicates that universities must include CSR not only explicitly as part of the university courses but also embed it in different fields of study including management and social work programs.
The main reason is to sensitize students about sustainability issues who will sooner become future leaders and managers and experienced environmental, economic, and societal issues throughout their careers.

Apart from this, media can act as a conscience alarm to constantly reminding corporations about their responsibility to give back to the community and to look beyond profits. And finally, NMC is seen as a pivotal medium to increase the credibility and diffusion of CSR in Malaysia since the association is enthusiastically involved in the development of the international guidance standard of social responsibility (ISO 26000). The NMC is the relevant body that could mirror the CSR policy, address the confusion surrounding the concept and monitor whether a full picture of CSR has been communicated fairly in the media. NMC will represent the interest of various stakeholders in Malaysia.

The most obvious limitation in this study was that of a small sample size. A larger sample of managers from different regions is essential to further improve and develop the major themes that this study discovered to reflect the entire hotel sector.

Corresponding Author
Fazreena Mansor (Dr)
Faculty of Business & Management, Universiti Teknologi MARA Pahang, Raub Campus, 27600 Raub, Pahang.
Email: fazreena@uitm.edu.my

References
Abdulrazak, S., & Amran, A. (2018). Exploring consumer support for CSR from the perspective of moral legitimacy. *Journal of Global Responsibility*.

Abidin, Z. Y. (2012). Sime Darby Foundation’s corporate social responsibility in higher education and community engagement. In S. K. Gill & N. Ganjaseni (Eds), *Innovative Practices and Challenges Across Asean and Asia* (71-76). Bangi, Malaysia: Penerbit Universiti Kebangsaan Malaysia.

Accorhotels.com. (2012). Planet 21. Retrieved January 10, 2016, from http://www.accorhotels.com/gb/sustainable-development/index.shtml

Ahmad, N. N. N., & Sulaiman, M. (2004). Environmental disclosures in Malaysian annual reports: A legitimacy theory perspective. *International Journal of Commerce and Management, 14*(1), 44-58. doi:10.1108/10569210480000173

Amran, A., & Devi, S. S. (2008). The impact of government and foreign affiliate influence on corporate social reporting: The case of Malaysia. *Managerial Auditing Journal, 23*(4), 386–404. doi:10.1108/0268690810864327

Amran, A., Zain, M. M., Sulaiman, M., Sarker, T., & Ooi, S. K. (2013). Empowering society for better corporate social responsibility (CSR): the case of Malaysia. *Kajian Malaysia, 31*(1), 57-78.

Abaeian, V., Yeoh, K. K., & Khong, K. W. (2014). An exploration of CSR initiatives undertaken by Malaysian hotels: Underlying motivations from a managerial perspective. *Procedia-Social and Behavioral Sciences, 144*, 423-432. doi:10.1016/j.sbspro.2014.07.312

Berad, N. R. (2011). Corporate social responsibility- Issues and challenges in India. *International Conference on Technology and Business Management, 28*, 101-108.
Bursa Malaysia. (2007). *CSR 2007 Status Report*. Retrieved from http://www.bursamalaysia.com

Chan, E. S. W. (2008). Barriers to EMS in the hotel industry. *International Journal of Hospitality Management, 27*(2), 187-196. http://dx.doi.org/10.1016/j.ijhm.2007.07.011

Chapple, W., & Moon, J. (2005). Corporate social responsibility (CSR) in Asia: a seven-country study of CSR web site reporting. *Business and Society, 44*(4), 415-441. doi:10.1177/0007650305281658

Chen, J. C., Patten, D., & Roberts, R. W. (2008). Corporate charitable contributions: a corporate social performance or legitimacy strategy? *Journal of Business Ethics, 82*(1), 131-144. doi: 10.1007/s10551-007-9567-1

Houdré, H. (2008). Sustainable development in the hotel industry. *Cornell Hospitality Perspectives, 1*(2), 6-20. Retrieved from http://scholarship.sha.cornell.edu/chrinper/2/?utm_source=scholarship.sha.cornell.edu%2Fchrinper%2F2&utm_medium=PDF&utm_campaign=PDFCoverPages

Janggu, T., Joseph, C., & Madi, N. (2007). The current state of corporate social responsibility among industrial companies in Malaysia. *Social Responsibility Journal, 3*(3), 9-18. doi:10.1108/1747110710835536

Kasim, A., & Scarlat, C. (2007). Business Environmental Responsibility in the Hospitality Industry. *Management Journal, 2*(1), 5-23. Retrieved from http://www.fm-kp.si/zalozba/ISSN/1854-4231/2_091-093.pdf

Kasim, A. (2009). Managerial attitudes towards environmental management among small and medium hotels in Kuala Lumpur. *Journal of Sustainable Tourism, 17*(6), 709-725. doi:10.1080/09696480902928468

Kumar, R., & Sharma, S. (2014). Corporate social responsibility-A study on hotel industry. *Asian Journal of Multidisciplinary Studies, 2*(4), 25-32. Retrieved from www.ajms.co.in

Lu, J. Y., & Castka, P. (2009). Corporate social responsibility in Malaysia-Experts’ Views and Perspectives. *Corporate Social Responsibility and Environmental Management, 16*(3), 146–154. doi: 10.1002/csr.184

Mansor, F., Baba, I., & Marzuki, N. A. (2016). The Role of Human Resource Department in Corporate Social Responsibility. *Malaysian Journal of Social Sciences and Humanities (MJSSH), 1*(2), 45-53. doi: https://doi.org/10.47405/mjssh.v1i2.11.

McGehee, N. G., Wattananakamolchai, S., Perdue, R. R., & Calvert, E. O. (2009). Corporate social responsibility within the U.S. lodging industry: an exploratory study. *Journal of Hospitality & Tourism Research, 33*(3), 417-437. doi:10.1177/1096348009338532

Merriam, S. B. (1998). Qualitative research and case study applications in education (San Francisco: Jossey-Bass).

Najib, A. R. (2004). *The role of CSR in achieving vision 2020*. Keynote address in the Corporate Social Responsibility Conference-CSR: Creating greater competitive advantage. Kuala Lumpur, Malaysia: Securities Commission

Nejati, M., & Amran, A. (2009). Corporate social responsibility and SMEs: exploratory study on motivations from a Malaysian perspective. *Business Strategy Series, 10*(5), 259–265. doi:10.1108/17515630910989150

Prathaban, V., & Rahim, N. A. (2005). Big earners, small givers. *Malaysian Business* (September), 12-16.
Sinnappan, P., & Rahman, A. A. (2011). Antecedents of green purchasing behavior among Malaysian consumers. *International Business Management, 5*(3), 129-139. doi:10.3923/ibm.2011.129.139

Siti-Nabiha, A. K., George, R. A., Wahid, N. A., Amran, A., Abustan, I., & Mahadi, R. (2011). A field survey of environmental initiatives at selected resorts in Malaysia. *World Applied Sciences Journal, 12*, 56-63. Retrieved from http://www.idosi.org/wasj/wasj12(T&H)11/8.pdf

Teoh, H. Y., & Thong, G. (1984). Another look at corporate social responsibility and reporting: an empirical study in a developing country. *Accounting, Organizations and Society, 9*(2), 189-206. doi:10.1016/0361-3682(84)90007-2

Thompson, P., & Zakaria, Z. (2004). Corporate social responsibility reporting in Malaysia: Progress and Prospect. *The Journal of Corporate Citizenship, 2004*(13), 125-136. doi:10.9774/GLEAF.4700.2004.sp.000014

Vogel, D. (2006). *The market for virtue: The potential and limits of corporate social responsibility* (Rev. ed.). Retrieved from http://www.ebrary.com

Welford, R. (1997). *Hijacking environmentalism: corporate responses to sustainable development*. Earthscan, London.

World Business Council for Sustainable Development. (2000). *Corporate social responsibility: making good business sense*. Geneva, Switzerland: WBCSD Publications.

Zoweil, R., & Montasser, M. (2012). Achieving corporate social responsibility based on human resources dimension: a case study approach, Porto Marina resort in Egypt. *Sustainable Tourism V, 161*, 69-79.

Zulkifli, N., & Amran, A. (2006). Realising corporate social responsibility in Malaysia: a view from the accounting profession. *Journal of Corporate Citizenship, 24*, 101-114.