Corporate Social Responsibility and Employee Green Behavior in the Hospitality Industry: A Cross-Country Study

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Abstract: This study empirically investigates the role of employees’ perceptions of CSR in improving their green behavior in the hospitality industry. In addition, this study investigates the mediating role of employee well-being and the moderating role of hotels’ environmental strategy in this relationship. Empirical analysis is performed in a cross-country setting using evidence from Pakistan and Italy. The study model is tested through PLS-SEM using survey data of 485 hotel employees. Findings from the overall sample and country-specific samples reveal that CSR is positively and significantly related to employee green behavior. Moreover, employee well-being serves as a significant mediator in the relationship between corporate social responsibility and employee green behavior, while hotels’ environmental strategy significantly moderates this relationship in the overall and country-specific samples. These results suggest that paradoxically, though the selected countries have different tourism implementation levels, economic development, and cultures, the employees’ perceptions of CSR and its effect on their green behavior do not vary significantly across both countries.

Keywords: CSR; employee green behavior; environmental strategy; hospitality; well-being; Italy; Pakistan

1. Introduction

In fulfilling the increasing demands of their customers, the hotel industry can negatively impact society through waste generation, biodiversity loss, and noise and air pollution [1]. This industry already accounts for about 1% of global emissions and it is projected to increase as the demand for using hoteling facilities is consistently growing [2]. As the hotel industry is facing core sustainability issues, the International Tourism Partnership (ITP) has offered clear and practical guidelines on how to address these core issues. The ITP strongly accentuates the significance of the Sustainable Development Goals (SDGs).

Through the SDGs, organizations can reduce emissions, achieve sustainable growth, open employment opportunities to young people, and report the risks during hotel construction and labor supply chain (United Nation Climate Change, 2018). Consequently, today’s hotel managers increasingly practice CSR as a strategy to achieve organizational goals and to reduce the negative effects of their actions on the social environment [3,4]. A CSR strategy encompasses both environmental and societal compulsions of organizations towards their stakeholders [5]. Thus, CSR is the comprehensive belief that refers to a company’s internal operations, and their effect on the society around it.

Although CSR performs a crucial role in environmental and social tourism research [6], limited work has been carried out on CSR in the hotel and tourism industry [7]. Additionally, CSR-related studies in other contexts cannot be generalized in the context of tourism.
and hospitality [8,9]. Therefore, further research is needed in different cultural contexts to understand the role and importance of CSR in the tourism and hospitality context [10]. The literature on CSR in the hospitality context is also limited in the sense that prior studies have paid greater attention to macro-level factors, while the micro-level factors such as employees [11–13] remain relatively ignored.

The focus of the past studies related to CSR and employees was on attitudinal consequences, such as organization citizenship behavior [14,15], job satisfaction [16], and turnover intention [17]. Few studies have investigated CSR at the micro-level in the hospitality context (e.g., [2,18,19]), however, the employee behavior remains relatively less explored. Our study is unique in the sense that, unlike the prior studies that have focused the impact of CSR practices on employees’ behavior such as loyalty (e.g., [2]), this study focuses on the role of CSR in determining employee green behavior, where green behavior refers to employees’ involvement in environment-friendly behaviors while performing their work-related tasks.

Organizations use green behavior as a strategy to achieve sustainable growth and environmental performance [10]. Employee’s engagement in green behavior may be enhanced through developing a corporate environmental strategy where employees feel that their organization encourages, endorses, and supports environmental values. As rightly pointed out by Ko et al. [20] firm environmental policy is the key factor of employee engagement in environmental behaviors. Employees of such organizations feel honored about the social contributions of their firm. Such an environmental strategy can invigorate employees’ commitment and sustainable behaviors, which finally lead to corporate environmental performance [21].

Similarly, prior organizational literature also concluded that employee well-being is crucial for organizational success (e.g., [22–25]). Moreover, some studies found that CSR plays a crucial role in enhancing employee well-being at work (e.g., [26]). As suggested by the Social Exchange Theory, employees act in response to the negative or positive consequences he/she receive from that social exchange [27,28]. Therefore, those who have a higher level of well-being exert more effort while performing their work-related tasks [29]. That is, when employees feel that their organizations support them, their green behavior enhances in return and they become more committed to the well-being of the organization.

Building upon these notions, it seems pertinent to explore (i) the moderating role of hotels’ environmental strategy and (ii) the mediating role of employee well-being respectively in the relationship between CSR and employee green behavior in the hospitality context. Therefore, the present research aids some incremental contributions to the hospitality industry in terms of CSR, employee green behavior (EGB), employee well-being (EWb), and hotel environmental strategy (HES). The present study explores CSR at the micro-level by validating the belief that socially responsible organizations can enhance the link between the employees and the organization, such that employees’ green behaviors at the workplace will be enhanced when organizations are more concerned about their employees’ well-being. Moreover, we introduce HES as a possible moderator that may strengthen the relationships between CSR and EGB and between EWb and EGB.

However, in the present research, we contended that employee responses to CSR may not be entirely consistent for several reasons. First, employee responses to CSR may differ across different cultures because of the type of CSR initiatives commenced by hotels in diverse nations [26]. Moreover, there are remarkable differences in hotels’ involvement in CSR practices worldwide because of the diverse levels of cultural, social, and economic development of nations. As rightly noted by Feldman and Vasquez [30], companies operating in developed economies have a greater tendency to be involved in implementing CSR practices compared to the developing economies. Furthermore, in different cultural settings, customer responses may also differ contingent on the varied CSR expectations of stakeholders from diverse cultures [15].

Therefore, although the hotels’ involvement in CSR initiatives is quite tempting, the question remains as to whether CSR perceptions, expectations, and responses are the same.
across different nations [2,31]. Despite its immense importance, the discussion regarding “if” and “to what extent” countries’ cultural differences matter in determining the CSR practices, EGB, and HES remains unclear [32]. To bridge this gap, our study links CSR with employee green behavior (EGB) among hotel employees in two different cultural settings (i.e., Italy and Pakistan) having different tourism implementation levels, economic development, and cultures.

Italy is a renowned tourist destination. Being the fifth country in the world in terms of worldwide international tourist arrivals, Italy attracts millions of foreign visitors each year. In 2019, nearly 100 million tourists visited Italy [33] (Statista Research Department, 30 June 2021). Moreover, the Italian service sector stands as the most important sector in terms of employment creation. Amongst the different services, over half of the workforce operates in the tourism-related services [2].

On the contrary, Pakistan was ranked the least competitive country in travel and tourism in South Asia by the Travel and Tourism Competitive Report published by the World Economic Forum in 2019. Pakistan was ranked 121 out of 140 countries in the same year [34]. However, being a place of exquisite landscapes and lots of natural treasures and wonders, Pakistan’s tourism industry has a lot of potential. Pakistan was named the top tourist destination for the year 2020 by the US-based luxury and lifestyle publication Conde Nast Traveler. Similarly, British Backpacker Society has also ranked Pakistan the number one travel destination in the world. The government of Pakistan is increasingly making serious efforts to unlock tourism. Due to these measures, 1.9 million tourists visited Pakistan in 2018, and as of 2020, tourism in the country has increased by more than 300%. In 2019, 5.9% of the country’s GDP was attributed to tourism, which helped in the creation of nearly 4 million jobs [35].

According to Yin [36], when multiple cases are carefully selected, it either helps in a literal replication (i.e., predicting similar results) or a theoretical replication (i.e., predicting contrasting results but for predictable reasons). The selected countries not only have cultural and geographical differences, they also have tremendous differences in their tourism and hoteling management. Therefore, these totally different contexts were deliberately selected in the hope of obtaining theoretical replication.

2. Literature Review and Hypotheses Development

2.1. CSR in Hospitality Context

In management literature, the concept of CSR emerged almost five decades ago, however, there is no universal agreement on what CSR is [37,38]. According to Bowen [39], CSR is “the obligations of business to make those decisions, follow those lines of action, and engage in those policies which are desirable to our society”. On the other hand, Kang et al. [40] described CSR as an “organization’s actions that contribute more to the social welfare rather than their self-interests”. In this study, we operationalized CSR as those social activities of an organization that differentiate them from others in terms of social and environmental performance. Thus, the organizations that are socially responsible for their actions are termed as being “socially responsible”.

From a hospitality and tourism perspective, a plethora of past studies were conducted on CSR and its associated outcomes in several related areas, including heritage tourism [41], hotels [2,42], airlines industry [43,44], eco-tourism [45], and destination [46]. However, all these studies were based on managers’ and customers’ perspectives, and little or no attention was paid to employees’ perspectives [10]. Moreover, prior literature (e.g., [26,47]) also recommended further studies to be conducted on the CSR–employees link, particularly in the hospitality setting. Though, very limited attention was paid to link CSR with EGB and employee well-being in the context of hospitality, particularly in a developing country such as Pakistan. Our study is based on the S-O-R model [48], where CSR (stimuli, S) promotes EWb (organism, O) which finally affects EGB (response, R).
2.2. CSR and Employee Green Behavior (EGB)

Ones and Dilchert [49] described EGB as “employee engagement in those actions and behaviors that contribute to environmental sustainability”. Accordingly, De Roeck and Farooq [47,50] described EGB as an “employee’s actions to perform work-related tasks in an environment-friendly way (e.g., rational use of resources, recycling, setting of more green policies, active participation in environmental initiatives)”. Thus, EGB includes actions such as recycling, turning off extra lights to save energy, efficient utilization of resources, and managing documents electronically to avoid waste instead of printing [5]. A vast body of literature highlights various motivational factors of employee engagement in green behaviors, including green organizational climates [51], green human resource management practices [21], CSR [26], corporate environmental strategy [52], servant leadership [53], attitudes and beliefs [54], demographic aspects [55], and environmental knowledge [56].

Past studies highlighted that CSR plays a crucial role in employee involvement in pro-environmental behavior (e.g., [19,26,44,57]). Our study coincides with the notion of De Roeck and Farooq [49] that “employee’s attitudes and behaviors is the outcome of informational cues he/she receives from the work environment”. Based on social information processing theory [58], we contend that “employees process the informational cues received from the work environment and adopt their workplace behaviors accordingly”. One of these informational cues that employees process is CSR activities executed by hotels. Employees’ perceptions about their hotel’s CSR activities influence their attitudes and behaviors, which resultantly encourage them to engage in green behaviors [53]. Consistent with this fact, Su and Swanson [21] found a significant relationship between CSR and employee green behavior. Moreover, Han and Hyun [56] and Hwang and Lee [32] argued that CSR is significantly related to citizenship behaviors. Thus, we propose that:

Hypothesis 1 (H1). There is a positive and significant relationship between CSR and employee green behavior.

2.3. Corporate Social Responsibility (CSR), Green Behavior, and Employee Well-Being (EWb)

Employee well-being can be categorized into the physical aspect and the mental aspect. The physical aspect includes muscular discomfort, gastrointestinal difficulties, and lightheadedness. On the other hand, the mental aspect includes employee fatigue, anxiety, depression, and apprehension [59].

Su and Swanson [21] argued that employee well-being is the key driver of firm success. Danna and Griffin [60] pointed out that poor well-being harms employees’ physical and psychological state and decreases their productivity at work. Similarly, Kim et al. [37] and Ogbonnaya and Messersmith [57] also suggest that well-being has strong effects on employee behavior. On the other hand, Kim et al. [37] suggest that employees working as good citizens are engaged by their organization in various programs that promote the benevolence and well-being of employees. Thus, employee’s well-being can be enhanced when they perceive that their organization initiates CSR actions [4].

According to Danna and Griffin [60], the key factor towards employee well-being is the work setting. A firm that encourages CSR practices demonstrates their care and concern for the stakeholders, including the employees, society, and the general environment. Kim et al. [37] noted that the quality of employee work life is being improved through positive CSR perceptions. Similarly, Gond et al. [61] and Suganthi [58] argued that better understanding of employee well-being is achieved through CSR initiatives. Thus, we believe that CSR practices aid a notable contribution in creating a positive work environment, which finally leads to greater employee well-being.

Similarly, past literature also found that the workplace is the key factor of EWb [60]. Bavik [59] argued that an organization’s CSR initiatives imply to its stakeholders that it cares about its employees, the environment, and the society at large. Gond et al. [61] found a significant relation between CSR and EWb. Similarly, Su and Swanson [21] in the context of hospitality and tourism found that CSR has a positive association with EWb.
Moreover, past findings on EWb highlighted its positive impact on employees’ attitudes and behaviors (e.g., [6,21,59,62]). Thus, organizations need to realize how their routine activities and actions affect their EWb because various job-related issues such as stress, heavy workload, and conflict negatively impact EWb [63].

Based on the Social Exchange Theory perspective, we believe that an employee can act in response to the negative or positive consequences he/she received from that social exchange [28]. Erreygers et al. [27] found a positive and significant association between employee well-being and employee behavior. Day and Randell [28] suggest that those who have a higher level of well-being exert more effort while performing their work-related tasks. When employees feel that their organizations support them, in return they become more committed to the well-being of the organization and to practicing more green behaviors. In addition, Su and Swanson [21] also concluded that when the level of positive well-being is high among employees, they will practice more green behaviors at the workplace. Thus, we proposed that:

**Hypothesis 2 (H2).** There is a positive and significant relationship between CSR and employee well-being.

**Hypothesis 3 (H3).** There is a positive and significant relationship between employee well-being and employee green behavior.

**Hypothesis 4 (H4).** The relationship between CSR and employee green behavior is mediated by employee well-being.

### 2.4. Hotel Environmental Strategy (HES) as a Possible Moderator

Employee’s knowledge and awareness about their organization strategies and methods concerning sustainable business practices are termed as corporate environmental strategies [64]. HES can be defined as a “hotel’s strategy that includes sustainable operations, socially responsible business practices, environmental sustainability, practicing environmental-oriented standards, and developing and adopting an environmental management system” [52,64]. Employees can justify their organizational environmental strategy as a kind of firm commitment, encouragement, and support of environmental norms which resolutely motivate them to engage more in green behavior. Thus, environmental strategy is the key motive behind a firm’s environmental performance and employee environmental behaviors [20].

In the view of Social Learning Theory, developing HES is crucial for organizations, as employees become able to praise their firm’s social contributions. Moreover, they also posit sustainable behavior to support the cause of the organization. Hence, it ultimately improves overall organizational environmental performance [20,21]. In addition, Social Learning Theory also posits that it is imperative for hotels to build an environmental strategy because such strategy makes employees feel pride in their organization’s concerns for the environment. This in turn enhances both voluntary behavior and employees’ commitment. Moreover, Norton et al. [51] and Luu [52] found a positive association between firm environmental strategy and employee environmental behavior (See Figure 1). Therefore, we propose that:

**Hypothesis 5 (H5).** The relationship between CSR and employee green behavior is moderated by hotels’ environmental strategy.

**Hypothesis 6 (H6).** The relationship between well-being and employee green behavior is moderated by hotels’ environmental strategy.

**Hypothesis 7 (H7).** There are significant differences in the relationship of CSR on (a) green behavior, (b) well-being, and (c) hotel environmental strategy across different countries (Pakistan and Italy).
3. Data and Methods

3.1. Sample and Data Collection

To test the study hypotheses, we used a cross-sectional survey conducted in two countries, Pakistan and Italy. Data from the target respondents were collected using a standardized scale at one point in time. The study utilized the purposive sampling technique. The study sample included employees of the hotels. Data were collected during December 2020 to February 2021 via personal visits after approval from the management of the concerned hotels in both countries.

To obtain a more representative sample of the population from both countries, 350 questionnaires were distributed among hotel employees working in the different cities of the countries. In Pakistan, data were collected from three major cities, including Peshawar, Islamabad, and Lahore. From Italy, data were collected from Foggia, Rome, and Venice. In Pakistan, we received 234 responses (response rate = 66.85%). Some questionnaires were not completely filled out and were thus discarded from the study. Finally, 221 questionnaires were found correct and used for analysis. In Italy, 282 questionnaires were received, with a response rate of 80.5%. A few questionnaires were found incomplete and discarded from the study. Finally, 264 questionnaires were found correct and were used for analysis.

For data analysis, PLS-SEM and model 15 of PROCESS Macro were used. The demographic characteristics of the Pakistani sample show that 172 respondents were male (78%), and the remaining were their female counterparts, i.e., 49 (22%). Their average age was 29 years. The demographics of the Italian sample show that 184 respondents were female (70%), and the remaining 80 were male (30%). Their average age was 31.5 years.

All subjects gave their informed consent for inclusion before they participated in the study. The study was conducted in accordance with the Declaration of Helsinki, and the protocol was approved by the Ethics Committee of Institute of Business and Management Sciences (IBMS), The University of Agriculture Peshawar (UAP), no. 358, date: 4 February 2020.

3.2. Measures

To measure the study variables, we adopted the scales from previous studies. All items of the scales were assessed with a five-point Likert scale, where 1 = strongly disagree and 5 = strongly agree. CSR was measured through a five-item scale adopted from [29]. Past studies also used this scale from a hospitality perspective and found good reliability values (e.g., [21]). The sample item is “The hotel seems to give back to the local community”. Employee green behavior was measured through a six-item scale adopted from [64]. This scale has revealed high reliability and was also used in [21,49] in the hospitality context. The sample item is “I take initiative to act in environmentally friendly ways at work”.

A three-item scale was adopted to measure employee well-being at work following [65]. Past research also used this scale in the hospitality context (e.g., [21,66]). The sample item is “How satisfied are you with your work capacity?”. To assess hotel environmental strategy, we adopted a five-item scale developed in [67]. Past research also...
used this scale in the hospitality context and found good reliability (e.g., [51]). The sample item is “I adequately complete assigned duties in environmentally friendly ways”.

4. Data Analysis and Results

4.1. Reliability and Validity

To test the relationship among variables, we employed PLS-SEM. Scale reliability was assessed using composite reliability (CR) and Cronbach’s Alpha. The reliability of the overall sample and country-specific samples is reported in Table 1. The CRs and Alpha values of all the items are well above the cutoff value of 0.70 in all three cases, i.e., overall sample, Pakistani sample, and Italian sample. Convergent validity was ensured through AVE as all the values are higher or close to 0.50 and 0.70 [2,68,69]. The value of AVE for HES in the Pakistani sample is lower than 0.5, i.e., 0.472. However, as suggested in [70,71], if the value of AVE is less than 0.5 but the composite reliability is higher than 0.6, the convergent validity of the construct is still adequate. In our case, the value of CR is 0.818, which is well above 0.6.

Table 1. Reliability, validity, and item loadings.

|          | Pakistan |           |           | Italy    |           |           | Overall Sample |
|----------|----------|-----------|-----------|----------|-----------|-----------|----------------|
|          | γ        | Alpha CR  | AVE       | γ        | Alpha CR  | AVE       | γ        | Alpha CR  | AVE       |
| CSR1     | 0.691    | 0.778     | 0.850     | 0.527    | 0.765     | 0.754     | 0.539    | 0.735     | 0.801     | 0.862     | 0.557     |
| CSR2     | 0.781    |           |           | 0.737    |           |           | 0.772    |           |           |
| CSR3     | 0.722    |           |           | 0.794    |           |           | 0.778    |           |           |
| CSR4     | 0.718    |           |           | 0.752    |           |           | 0.748    |           |           |
| CSR5     | 0.710    | 0.604     |           | 0.700    |           |           | 0.700    |           |           |
| EWb1     | 0.835    | 0.760     | 0.863     | 0.676    | 0.836     | 0.792     | 0.878    | 0.707     | 0.853     | 0.790     | 0.877     | 0.704     |
| EWb2     | 0.747    | 0.862     |           | 0.816    |           |           | 0.816    |           |           |
| EWb3     | 0.861    | 0.826     |           | 0.850    |           |           | 0.850    |           |           |
| HES1     | 0.690    | 0.723     | 0.818     | 0.472    | 0.804     | 0.820     | 0.874    | 0.583     | 0.762     | 0.802     | 0.862     | 0.557     |
| HES2     | 0.735    | 0.715     |           | 0.758    |           |           | 0.758    |           |           |
| HES3     | 0.754    | 0.721     |           | 0.755    |           |           | 0.755    |           |           |
| HES4     | 0.603    | 0.799     |           | 0.722    |           |           | 0.722    |           |           |
| HES5     | 0.645    | 0.778     |           | 0.736    |           |           | 0.736    |           |           |
| EGB1     | 0.784    | 0.815     | 0.869     | 0.573    | 0.777     | 0.820     | 0.874    | 0.582     | 0.797     | 0.834     | 0.883     | 0.602     |
| EGB2     | 0.827    | 0.740     |           | 0.809    |           |           | 0.809    |           |           |
| EGB3     | 0.705    | 0.732     |           | 0.721    |           |           | 0.721    |           |           |
| EGB4     | 0.749    | 0.708     |           | 0.794    |           |           | 0.794    |           |           |
| EGB5     | 0.717    | 0.758     |           | 0.758    |           |           | 0.758    |           |           |

We assured discriminant validity through HTMT, Fornell and Larcker, and cross-loadings. The values of factor loadings on their own construct are greater than their cross-loadings, which confirm the discriminant validity (see Appendix A). The values of Heterotrait–Monotrait (HTMT) and Fornell and Larcker also assured discriminant validity (see Appendix B).

4.2. Structural Model

The hypothesized relationship was assessed, and the results of both countries and the overall sample are reported in Table 2. In the Pakistani sample, CSR has a positive and significant relationship with EGB ($\beta = 0.67$, $t = 18.23$, $p = 0.000$). The relationship between CSR and well-being is also significant ($\beta = 0.37$, $t = 6.94$, $p = 0.000$). Similarly, the relationship between well-being and EGB is also positive and significant ($\beta = 0.28$, $t = 4.34$, $p = 0.000$).

In the Italy sample, CSR has a positive and significant relationship with EGB ($\beta = 0.66$, $t = 14.02$, $p = 0.000$). The relationship between CSR and well-being is also significant ($\beta = 0.48$, $t = 6.50$, $p = 0.000$). The relationship between well-being and EGB is also found positive and significant ($\beta = 0.41$, $t = 5.40$, $p = 0.000$).
Similarly, CSR has a positive and significant relationship with EGB ($\beta = 0.71$, $t = 33.46$, $p = 0.000$) in the overall sample. The relationship between CSR and well-being is also significant ($\beta = 0.44$, $t = 13.34$, $p = 0.000$). The relationship between well-being and EGB is also positive and significant ($\beta = 0.33$, $t = 8.53$, $p = 0.000$). Therefore, H1, H2, and H3 are accepted for all samples. The findings of the present research are consistent with past findings (e.g., [10,19,44,52]).

Table 2. Hypothesized path (direct relationships).

|                  | Pakistan | Italy | Overall Sample |
|------------------|----------|-------|----------------|
| $\beta$          | $t$      | $p$   | $\beta$        | $t$      | $p$   | $\beta$        | $t$      | $p$   |
| CSR $\rightarrow$EGB  | 0.672    | 18.23 | 0.000          | 0.663    | 14.02 | 0.000          | 0.715    | 33.464 | 0.000   |
| CSR $\rightarrow$EWb | 0.378    | 6.94  | 0.000          | 0.480    | 6.50  | 0.000          | 0.442    | 13.34  | 0.000   |
| EWb $\rightarrow$EGB  | 0.280    | 4.34  | 0.000          | 0.415    | 5.40  | 0.000          | 0.332    | 8.53   | 0.000   |

4.3. Mediation Analysis

The mediation results are reported in Table 3. The overall sample results showed that the mediating role of well-being ($\beta = 0.168$, $t = 7.20$, $p = 0.000$) is significant. Similarly, country-specific results also show significant relationships (for Pakistan: $\beta = 0.133$, $t = 3.82$, $p = 0.000$, for Italy: $\beta = 0.205$, $t = 4.62$, $p = 0.000$). Thus, Hypothesis 4, which states that employee well-being mediates the relationship between CSR and EGB, is supported in both country-specific samples and the overall sample. We also calculated variance accounted for (VAF), which indicates the magnitude of the indirect effect in relation to the total effect. The VAF for the country-specific and overall samples are above 20% but less than 80%, which indicates that EWb partially mediates the relationship between CSR and EGB because the value of VAF is above 20% and less than 80% [72–74]. The findings of the present research are consistent with past findings (e.g., [19,52]).

Table 3. Mediation results.

|                  | Pakistan | Italy | Overall Sample |
|------------------|----------|-------|----------------|
| $\beta$          | $t$      | $p$   | $\beta$        | $t$      | $p$   | $\beta$        | $t$      | $p$   |
| CSR $\rightarrow$EWb  $\rightarrow$EGB | 0.133    | 3.82  | 0.000          | 0.205    | 4.62  | 0.000          | 0.168    | 7.20   | 0.000   |

4.4. Moderation Analysis

The moderating effect of the hotel environmental strategy was assessed for the overall sample, followed by country-specific samples. As depicted in Table 4, HES moderates the relationship between CSR and EGB and between EWb and EGB in all samples. It indicates that the relationship between CSR and EGB is stronger when HES is high. Similarly, the relationship between EWb and EGB is stronger when HES is at a high level. Therefore, H5 and H6 are supported. The finding of the present research is consistent with past findings (e.g., [19]).

Table 4. Moderation results.

|                  | Pakistan | Italy | Overall Sample |
|------------------|----------|-------|----------------|
| $\beta$          | $se$     | C.R   | $p$            | $\beta$     | $se$   | C.R   | $p$   | $\beta$     | $se$   | C.R   | $p$   |
| CSR $\rightarrow$EGB | 0.363    | 0.259 | 4.23 | 0.000 | 0.367 | 0.261 | 0.000 | 0.365 | 0.260 | 4.24 | 0.000 |
| Low HES          | 0.584    | 0.187 | 4.81 | 0.000 | 0.590 | 0.192 | 0.000 | 0.587 | 0.189 | 4.58 | 0.000 |
| EWb $\rightarrow$EGB  | 0.418    | 0.109 | 5.26 | 0.000 | 0.409 | 0.101 | 0.000 | 0.414 | 0.107 | 4.65 | 0.000 |
| Low HES          | 0.586    | 0.191 | 5.68 | 0.000 | 0.589 | 0.132 | 0.000 | 0.587 | 0.154 | 5.10 | 0.000 |
| High HES         |          |       |       |       |       |       |       |       |       |       |       |

Note: C.R = Critical Ratio.
4.5. Multi-Group Analysis

Finally, we checked for the differences in employee perceptions of CSR across Italy and Pakistan (See Table 5). The multi-group analysis was used to test our Hypothesis 7. The results showed no significant differences between the employee perceptions of CSR in both countries. It means that the employee perceptions of CSR are relatively parallel in Italy and Pakistan. Therefore, Hypothesis 7 is rejected. The findings of the present research regarding different countries’ comparison are consistent with past findings (e.g., [2,73,74]). However, there are certain limitations of multi-group analysis (MGA), including insufficient statistical power once the data are divided into subgroups. Similarly, unequal sample sizes across the subgroups would also decrease the statistical power and lead to an underestimation of the effect.

Table 5. Multi-group comparison.

| Path Diff. (Pak vs. Italy) | p-Value (Pak vs. Italy) |
|---------------------------|------------------------|
| CSR → EGB                 | 0.020                  |
|                           | 0.394                  |
| CSR → EWb                 | 0.134                  |
|                           | 0.467                  |

5. Discussion and Conclusions

The present research was an attempt to empirically investigate the relationship between CSR and employee green behavior in the hospitality context in a cross-country setting (i.e., Italy and Pakistan). This study also tested whether employee well-being plays an intervening role in the relationship between CSR and EGB. Furthermore, we also confirmed whether HES moderates the relationships of CSR and EGB and employee well-being and EGB. Moreover, we also performed multi-group analysis to find any significant differences among employees’ perceptions of CSR in both countries.

Based on the study hypotheses, we found that CSR has a positive and significant association with employee green behavior. Prior studies conducted on the CSR and green behavior relationship also found the same results (e.g., [49,52]). This study expands the previous work related to CSR and EGB [32,75] by highlighting that the firm initiative towards society enhances employees’ involvement in green behavior.

Our findings also suggest that CSR is positively and significantly related to employee well-being. Thus, CSR plays a vital role in developing and promoting EWb in the workplace. On the other hand, we also found that EWb is significantly related to employee green behavior. Thus, CSR affects well-being, which in turn affects employee engagement in green behavior. Therefore, hotel managers can boost their employees’ engagement in green behavior through their CSR initiatives. Prior studies also found that well-being is significantly related to environmental behavior (e.g., [60]). Therefore, by improving employees’ well-being, hotel management can actively improve their engagement in green behavior.

Moreover, the focus of the past studies related to CSR and employees was on attitudinal consequences, such as OCB [14,15], job satisfaction [16], employee satisfaction [6], and turnover intention [17]. However, the present study explored CSR at the micro-level by validating the statement that socially responsible organizations can enhance the link between the employees and the organization, i.e., employees’ green behaviors at the workplace will enhance when organizations are more concerned about their employees' well-being. Hence, the present study justifies using employee well-being as an intervening variable in the CSR and EGB relationship. Therefore, hotel managers should pay more attention to ethical dimensions of CSR, community, stakeholders, and environmental issues to increase employee well-being at work, which will in turn increase their engagement in green behavior. The present study also found that HES can strengthen the relationships of CSR and EGB and EWb and EGB. Thus, hotel management needs to clearly communicate their environmental policies to all the stakeholders in general and specifically to their employees.

The results of the country-specific and the overall samples were similar. For example, the relationship of CSR with EGB and EWb was similar in both countries. Similarly, in
both samples, we found that EWb intervenes in the relationship between CSR and EGB. Moreover, in both samples, hotels’ environmental strategy strengthened the relationships between CSR and EGB and between EWb and EGB. Our findings are consistent with [2], as they found universality among samples while studying CSR impacts on customer loyalty in three different countries’ contexts. However, our findings are in contrast to the past research, which suggested that CSR implementation can vary across nations and cultures (e.g., [75]). On the contrary, our results established that there are similarities in perceptions, though the tourism implementation levels, economic development, and cultures vary significantly across Italy and Pakistan.

Similar results were found by [2] while studying three different countries, i.e., Pakistan, China, and Italy, and by [74]. Similarly, Jung et al. [73] studied determinants of behavioral intention towards sustainable apparel products in three different countries, including the US, UK, and China, and concluded that there were similarities and differences across the three countries regarding consumers’ characteristics and behavioral intention towards sustainable apparel products. Moreover, Chen et al. [74] compared consumers’ perception regarding four dimensions of CSR, namely legal, economic, ethical, and philanthropic, across Pakistan and Sudan. Their findings suggest that, although people of both countries have different preferences regarding the dimensions of CSR, the perception of people regarding the CSR practices is the same in both countries.

5.1. Theoretical Contributions

The present research contributes to the existing knowledge on CSR and EGB in the hotel setting in several ways. This study supports the notion of Social Learning Theory by arguing that CSR initiatives performed by hotels can influence employee attitudes and behaviors. Applying the concept of Social Learning Theory in the context of CSR and EGB is a unique addition to the existing literature. As the findings of the current study suggest that CSR has a positive association with green behavior, it offers supplementary support to the latest suggestions that social settings can drive green behaviors in the workplace. Similarly, very limited literature is available on the linkage between well-being and green behavior in the hospitality industry.

This study offers a clear picture of how employees’ well-being affects their engagement in green behavior. Furthermore, this study assessed hotels’ environmental strategy as a moderator with the notion that clear environmental policies of organizations encourage their employees to engage in green behaviors, which was rare in the past literature. Additionally, the major contribution of the current research is that we examined employees’ perceptions of CSR, contrary to the past research which predominantly focuses on customers’ and managers’ perspectives. Our study also contributes by empirically investigating the CSR–EGB relationship in a cross-country setting. We found no significant difference regarding employee perceptions of CSR in our both samples, i.e., Italy and Pakistan. This unique finding is in contrast to the previous findings as they argued that CSR implementation can vary across nations and cultures (e.g., [75]). Our findings suggest that perceptions regarding CSR and tendency towards green behavior may not necessarily differ across different cultural settings.

5.2. Practical Implications

This study provides certain implications for hotel managers. First, hotel managers should clearly communicate their social and environmental policies to their employees. By doing so, managers can enhance employees’ engagement in green behaviors. Our findings revealed that investing in CSR can have a positive impact on employees’ engagement in green behaviors. As CSR is no longer optional, rather it is mandatory in today’s organizational setting, therefore, hotel managers should invest in CSR activities that may not only motivate their employees to engage in green behavior but also build a positive reputation in the market.
Second, organizations should arrange training programs for their managers on social and ethical responsibility. This is because leaders and managers transmit and promote the organizational image regarding its contribution to society. If managers do not practice in CSR initiatives, it does not only affect organizational credibility but also reduces the micro-social benefits of such an investment. Third, management should promote those employees to leadership positions that seem fit with the organization’s CSR policy and culture. This will not only help the organization in enhancing their participation in social activities but will also promote their employees’ engagement in green behaviors.

Hence, to achieve good results in terms of the desire for green behaviors, the organization should carefully plan CSR initiatives. In this respect, the organization should carefully plan and integrate its CSR policy into an organizational business strategy rather than treating CSR as an add-on activity. Fifth, since we found that employee well-being positively influences employee engagement in green behavior, thus, it is pertinent for hotel managers to practice distinct approaches to augment employee well-being.

Finally, as this study empirically found that the hotels’ environmental strategy strengthens the CSR–EGB relationship, thus, it is crucial for hotel managers to clearly communicate environmental policies to employees, publish environmental reports, and arrange environmental-related training programs for employees. Hotel managers should design a comprehensive environmental strategy and share it with the employees in a harmonic way to boost their engagement in green behavior.

5.3. Limitations and Future Research Avenues

Although this study adds important theoretical and empirical contributions to the existing body of knowledge, it also has several limitations. First, this study focused on only two countries (Italy and Pakistan). Thus, the present study has limited generalizability and the results should be generalized keeping this limitation in mind. Furthermore, these findings require further empirical research in other contexts to establish the results more rigorously, particularly in those countries whose economy is mainly dependent on hoteling and tourism.

Second, this study tested the hypothesized relationship based on a cross-sectional survey design. Future research may apply a longitudinal research design that can help to determine the dynamic change of CSR, green behavior, well-being, and hotels’ environmental strategy. Third, we only tested the mediating effect of well-being, and future studies should determine the mediating role of other possible variables, such as organizational identification and personal environmental norms. Finally, there could be other possible moderators that may also strengthen the relationship between CSR and EGB, such as ethical leadership. Future research may replicate the study model with the addition of ethical leadership as a possible moderator.

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Data Availability Statement: Not applicable.

Conflicts of Interest: The authors declare no conflict of interest.
Appendix A

Table A1. Cross-loadings.

|                | Pakistan | Italy | Overall Sample |
|----------------|----------|-------|----------------|
|                | CSR      | EWb   | HES            | EGB      | CSR | EWb | HES | EGB |
| CSR            | 0.693    | 0.422 | 0.431          | 0.743    | 0.467 | 0.564 | 0.444 | 0.715 | 0.497 | 0.522 | 0.389 |
| CSR2           | 0.783    | 0.531 | 0.505          | 0.556    | 0.772 | 0.543 | 0.523 | 0.586 | 0.749 | 0.534 | 0.456 | 0.482 |
| CSR3           | 0.718    | 0.466 | 0.383          | 0.382    | 0.792 | 0.476 | 0.386 | 0.429 | 0.744 | 0.487 | 0.345 | 0.488 |
| CSR4           | 0.719    | 0.231 | 0.414          | 0.418    | 0.674 | 0.251 | 0.423 | 0.453 | 0.712 | 0.356 | 0.487 | 0.432 |
| CSR5           | 0.712    | 0.455 | 0.425          | 0.429    | 0.772 | 0.459 | 0.441 | 0.523 | 0.723 | 0.459 | 0.455 | 0.543 |
| EWb1           | 0.433    | 0.852 | 0.469          | 0.445    | 0.475 | 0.834 | 0.412 | 0.539 | 0.468 | 0.842 | 0.465 | 0.576 |
| EWb2           | 0.502    | 0.743 | 0.534          | 0.537    | 0.572 | 0.862 | 0.537 | 0.499 | 0.578 | 0.821 | 0.512 | 0.464 |
| EW3            | 0.389    | 0.860 | 0.432          | 0.236    | 0.424 | 0.812 | 0.443 | 0.332 | 0.429 | 0.838 | 0.455 | 0.403 |
| HES1           | 0.412    | 0.456 | 0.764          | 0.457    | 0.449 | 0.439 | 0.779 | 0.528 | 0.441 | 0.532 | 0.771 | 0.555 |
| HES2           | 0.423    | 0.576 | 0.821          | 0.439    | 0.523 | 0.553 | 0.794 | 0.416 | 0.525 | 0.543 | 0.804 | 0.419 |
| HES3           | 0.467    | 0.422 | 0.812          | 0.189    | 0.355 | 0.375 | 0.792 | 0.335 | 0.353 | 0.379 | 0.802 | 0.302 |
| HES4           | 0.534    | 0.447 | 0.798          | 0.276    | 0.494 | 0.434 | 0.686 | 0.457 | 0.499 | 0.437 | 0.767 | 0.442 |
| HES5           | 0.236    | 0.521 | 0.756          | 0.496    | 0.338 | 0.368 | 0.804 | 0.503 | 0.332 | 0.365 | 0.791 | 0.509 |
| EGB1           | 0.457    | 0.356 | 0.389          | 0.833    | 0.523 | 0.573 | 0.422 | 0.754 | 0.525 | 0.578 | 0.522 | 0.792 |
| EGB2           | 0.439    | 0.492 | 0.412          | 0.723    | 0.411 | 0.417 | 0.556 | 0.768 | 0.419 | 0.419 | 0.574 | 0.748 |
| EGB3           | 0.189    | 0.338 | 0.423          | 0.745    | 0.332 | 0.336 | 0.345 | 0.805 | 0.335 | 0.339 | 0.445 | 0.778 |
| EGB4           | 0.276    | 0.523 | 0.467          | 0.803    | 0.456 | 0.459 | 0.476 | 0.832 | 0.459 | 0.452 | 0.471 | 0.813 |
| EGB5           | 0.496    | 0.411 | 0.534          | 0.754    | 0.503 | 0.543 | 0.563 | 0.743 | 0.508 | 0.546 | 0.569 | 0.747 |

Note: The bold and diagonal values represent AVE. HTMT values are above the diagonal. Below the diagonal is the correlation between constructs.

Appendix B

Table A2. Fornell and Larcker and Heterotrait–Monotrait (HTMT) methods.

|                | Pakistan | Italy | Overall Sample |
|----------------|----------|-------|----------------|
|                | CSR      | EWb   | HES            | EGB      | CSR | EWb | HES | EGB |
| Pakistan       |          |       |                |          |     |     |     |     |
| CSR            | 0.724    | 0.860 | 0.891          | 0.680    |     |     |     |     |
| EWb            | 0.677    | 0.770 | 0.932          | 0.813    |     |     |     |     |
| HES            | 0.693    | 0.715 | 0.822          | 0.743    |     |     |     |     |
| EGB            | 0.549    | 0.730 | 0.576          | 0.687    |     |     |     |     |
| Italy          |          |       |                |          |     |     |     |     |
| CSR            | 0.731    | 0.853 | 0.854          | 0.884    |     |     |     |     |
| EWb            | 0.661    | 0.748 | 0.797          | 0.912    |     |     |     |     |
| HES            | 0.667    | 0.597 | 0.824          | 0.943    |     |     |     |     |
| EGB            | 0.724    | 0.720 | 0.745          | 0.765    |     |     |     |     |
| Overall Sample |          |       |                |          |     |     |     |     |
| CSR            | 0.749    | 0.892 | 0.905          | 0.807    |     |     |     |     |
| EWb            | 0.703    | 0.767 | 0.907          | 0.870    |     |     |     |     |
| HES            | 0.720    | 0.710 | 0.840          | 0.862    |     |     |     |     |
| EGB            | 0.658    | 0.690 | 0.692          | 0.745    |     |     |     |     |

Note: The bold and diagonal values represent AVE. HTMT values are above the diagonal. Below the diagonal is the correlation between constructs.

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