

A Study on the Impact of Human Resource Management Measures on Employees' CSR Attitude and ESG/CSR Practices- the Example of Hotel and Catering Service Industries

JEN SHOU KAO¹, PO JEN CHEN², CHUN CHU LIU^{3,*}, TANG CHUNG KAN⁴

¹Department of Leisure and Tourism Management,
Shu-Te University,
TAIWAN

²Graduate Institute of Tourism Management,
National Kaohsiung University of Hospitality and Tourism,
TAIWAN

³College of Continuing Education,
Chang Jung Christian University,
TAIWAN

⁴Department of Travel Management,
National Kaohsiung University of Hospitality and Tourism,
TAIWAN

**Corresponding Author*

Abstract: - In efforts to fulfill the research objectives of this study, we analyzed the influences between human resource management practices and employees' corporate social responsibility (CSR) attitude, and the influences of employees' CSR attitude on Environmental, Social, Governance (ESG) and CSR practices, as well as the mediating effect of employees' CSR attitude on the relationship between human resource management practices, ESG and CSR practices. This study utilized a number of social platforms, such as FaceBook, LINE, and Instagram, and employed the convenience sampling method to select employees in the hotel and catering service industries. Electronic questionnaires were distributed to collect data, and 284 valid copies of questionnaires were recovered. According to the research results, the following three findings were revealed. 1.CSRaFac2 and CSRaFac3 have partial mediating effects on the relationships between HRMp and the dependent variables CSRpC and CSRpS. 2. CSRaFac2 and CSRaFac3 have partial mediating effects on the relationships between HRMp and the dependent variables ESGe and ESGs. 3.CSRaFac2 and CSRaFac4 have full mediating effects on the relationships between HRMp and the dependent variable ESGg. Facing the shortage of human resources in the service industry, it is recommended that hotel and catering enterprises should not only pay more attention to actual CSR practices but also invest in ESG progressively.

Key-Words: - Human resource management practices, Corporate social responsibility attitude, Corporate social responsibility practices, ESG (environmental, social, governance), Hotel and Catering Service Industries, Taiwan.

Received: May 9, 2024. Revised: October 11, 2024. Accepted: February 22, 2025. Published: April 7, 2025.

1 Introduction

In the face of market competition in international trade, Taiwan's enterprises of various industries have integrated Environmental, Social, Governance (ESG), Corporate Social Responsibility (CSR), and other practices into their business strategy. CSR consists of the proactive and diverse activities of an enterprise,

concerning the enterprise itself, society, environment, ethics, and its business performance, [1]. According to [2] Corporate Social Performance (CSP) is a concept similar to ESG evaluation. CSP refers to the efforts made by an enterprise in performing CSR. There is lengthy and numerous literature on the concept of CSR, mainly about the actions of

enterprises in assessing and choosing ESG and CSR factors from the perspective of investment decision, [3]. In terms of the approaches employed by enterprises to integrate specific ESG and CSR approaches to employees' work perception, attitude, and behaviors, [4] believed that human resource management can contribute to strategy-making. To be specific, human capital can be identified, developed, and managed so as to mitigate ESG risk and effectively implement sustainable business development strategies. Thereby increasing shared value. Similarly, [5] also proposed that sustainable human resource management is a new discipline in the field of human resource management, forming alternative human resource management strategies, systems, and, practices, in efforts to facilitate enterprises to achieve their ESG goals. Therefore, sustainable human resource management aims to provide a human resource management system, policies, practices, and visions that are guided by sustainable development, with the purpose of achieving mutually competitive yet different financial outcomes in business strategies, as well as delivering benefits to the environment, humanity, and society. Similarly, [6] also pointed out to enterprises, that it is necessary to invest in employee education and training on social responsibility so that employees can ride the wave of technological reforms, and modernize fixed assets of the enterprise according to market trends. Thus, the first research motivation of our study is to explore the influences between human resource management practices and employees' CSR attitudes.

Moreover, environmental responsibility presents a direction for the cultivation of green human capital, representing best practices related to alleviating environmental risks, and generating knowledge for eco-friendly infrastructure and energy-saving solutions, [7]. For large enterprises, they are equipped with the capacity and resources to maintain ESG practices to cultivate human capital, [8]. In a survey conducted by [9] targeted 154 listed firms in South Korea, the findings reveal that when combining external CSR activities with a set of specific human resource practices, including talent selection based on person-organization fit, performance assessment, salary, extensive investment in training and development, as well as employee suggestion programs, it can generate material impacts on employees' work. Therefore, the second research motivation of our study is to discuss whether employees' CSR attitude plays a mediating role in the relationships between human resource management, ESG, and CSR practices.

This study will use a number of social platforms,

such as FaceBook, LINE, and Instagram, and employ the convenience sampling method to select employees in the hotel and catering industries. Electronic questionnaires will distributed to collect data. In this study, we will analyze the influences between human resource management practices and employees' CSR attitudes, and the influences of employees' CSR attitudes on ESG and CSR practices. We will also examine the mediating effect of surveyed employees' CSR attitude on the relationships between human resource management practices, ESG, and CSR practices.

The subsequent chapters of our study consist of the following: Section II. Literature Review, Section III. Research Methodology, Section IV. Research Findings and Analyses, and Section V. Research Conclusions.

2 Literature Review

2.1 Environmental Protection, Social Responsibilities, Governance, and Corporate Social Responsibility

2.1.1 Environmental Protection, Social Responsibilities and Corporate Governance

People are becoming increasingly interested in how an organization can benefit or damage social well-being, and enterprises' strategies or actions are often referred to as Environmental, Social, Governance (ESG) or Corporate Social Responsibility (CSR), [9]. ESG represents how enterprises and investors factor ESG issues into their business model, [10]. Traditionally, CSR holds that enterprise activities should be more socially responsible and produce better corporate citizens, [11]. The main difference between the two terms is that ESG explicitly consists of governance, while CSR indirectly includes governance considerations for the environment and society, [10]. According to [12], businesses, society, and the environment are mutually interdependent, and it is more urgent to generate growth than ever before. As consumers impose increasingly higher pressures on enterprises' business operations, requesting them to provide responsible options, enterprises must take action and keep in mind the need to continuously reduce natural resource consumption. This drives enterprises to consider Sustainable Development Goals (SDG) and ESG norms and adopt more socially responsible

approaches.

Enterprises today need to develop long-term and practical plans focusing on sustainable development so as to achieve concrete outcomes. When it comes to evaluating an organization's success beyond profitability, we need to assess the long-term sustainability and interests of all stakeholders using ESG criteria. The criteria, originally used as a framework, are used to help investors make investment decisions according to specific features instead of financial returns. The three factors emphasize the following. (1) Environmental: Energy consumption and waste generation actions of an organization, that is, actions taken by the organization to respond to climate change. (2) Social: The influence of an organization on people's business activities and how it impacts human activities. (3) Governance: The criteria that an organization uses to make faithful, ethical, and fair decisions, especially about the structure of the board of directors, quality and transparency of audit quality, the company's risk management, and the salary for executive officers.

2.1.2 Corporate Social Responsibility

CSR holds that enterprises are obliged to fulfill the needs of a wider range of stakeholders, and they shift from merely maintaining the current status to engagement, from minimizing damage to creating value, [13]. [14] pointed out that CSR should consist of operations that enable a better natural environment, social economy, or financial development in the process of fulfilling social responsibilities. Moreover, it should consist of safeguarding the interest of stakeholders and voluntarily maintaining efforts even if they are required by law. Enterprises have the obligation to fulfill the needs of a wider range of stakeholders, and they shift from merely maintaining the current status to engagement, from minimizing damage to creating value, [13]. Furthermore, due to various political and cultural characteristics of countries and societies, organizations have varying CSR perceptions and approaches, [15]. Specifically, CSR is a combination of managerial practices to ensure that enterprises can maximize the positive impacts of their business on society, or engage in business approaches beyond the expectations of laws, ethics, and the public [16], [17], so much so that enterprises even go beyond their own interests, economic, technical and legal requirements [1], [18] and consider how to realize the positive impacts of social, environmental benefits, and economic returns on business performance, [19].

2.2 Employee's CSR Attitude and ESG, CSR Practices

Under different social cultural contexts and market environments, enterprises may have varying CSR attitudes and practices [20], [21] also validated that different organizational structures indeed lead to varying CSR perceptions and attitudes. Moreover, [22] also held that employees' opinions of an enterprise's ESG actions are crucial because they affect how employees interpret the organization's culture and influence their work attitude and behaviors. According to the study by [9], employees' responses to CSR activities are extremely important, as employees are internal stakeholders of the enterprise and core participants of CSR implementation, they can determine the impact of CSR on business performance, [23], [24]. Furthermore, a study indicated that employees can distinguish CSR practices based on different groups of stakeholders, rather than viewing it as a single-dimensional concept, [25].

Specifically, external CSR consists of voluntary services for customers, business partners, and the local community, as well as philanthropic courses. Internal CSR focuses more on the policies and practices of an enterprise on employees' well-being, life, and productivity, [25]. According to estimations made by a study, external and internal CSR generate various levels of influence on employees, the former is not directly linked to employees' interests, while the latter has a direct relationship with employees, [26], [27]. In addition, based on Social Identity Theory, external CSR can promote positive attitudes and behaviors of employees, [27], [25], [28], [29]. For example, research evidence showed that external CSR efforts can elevate the organization's reputation and generate higher self-esteem, which is positively related to employee's job satisfaction, loyalty, and work engagement, [27], [30].

2.3 Human Resource Management Practices

Human resource management practices, are a system that aims primarily to attract, develop, motivate, and retain employees, so as to ensure the effective implementation and survival of business organizations and their employees [31], as well as improve the quality of employees and the organization, [32]. Furthermore, some scholars held that human resource management practices are an important component of an organization's success, involving talent recruitment, selection, training and development, performance assessment, incentives and recognition, and employment opportunities, [33], [34]. In addition,

literature on sustainable human resource management also addresses, "bundles", and human resource practices that may have impacts on organizational performance, [9], [35], [36]. To be specific, such "bundles" are composed of human resource practices of similar natures (e.g., selective recruitment, employee development, performance management, and salary system, and employment participation), [37], [38], [39].

According to the study by [40], ESG-based human resource management can improve the outlook of an enterprise's governance quality, while also creating green employment opportunities. Theoretically, this perspective reveals the obvious potential of green employment opportunities for enhancing human resource management practices. Similarly, [41] also researched ESG-based human resource management, proposing the combination of digital and non-digital human resource practices so as to empower sustainable development. Other studies on the outcomes of enterprises' ESG actions also showed that they can improve employees' sense of happiness, attract more talent, and enable the enterprises to stand out from competitors, [12]. This finding indicates that ESG performance may help enterprises improve employees' job satisfaction and attract new employees. According to earlier studies, satisfied employees will put more effort into their work, and form a longer bond with work, ensuring the usability of human resources.

2.4 The Mediating Effect of CSR Attitude

2.4.1 The Influences between Human Resource Management Practices on Employees' ESG and CSR Practices

When enterprises carry out various business strategies and decisions, they undoubtedly focus on the principle of maximum profitability, while different enterprises of organizational structures indeed have varying perceptions of social responsibility, [21]. Moreover, enterprises will demonstrate their ESG and CSR decisions through various internal operational strategies and external competition strategies. Internally, the enterprise will communicate CSR perceptions through human resource management practices, so as to enable employees to establish corresponding values, beliefs, and attitudes, as well as drive them to proactively implement specific ESG and CSR practices that have influences on the external stakeholders of the enterprise.

Hypothesis 1: Human resource management practices have a positive and significant impact on

employees' ESG and CSR practices.

2.4.2 The Influences between Human Resource Management Practices on Employees' CSR Attitude

Secondly, on how enterprises can influence employees' CSR perception and attitude through specific human resource management practices. We believe that motivation is strongly correlated with CSR perception and attitude in the workplace. According to the motivation theory, when there are clear goals, direction, and incentives, individuals will take actions to achieve goals. Similarly, through the implementation of human resource management practices, organizations can motivate employees with clearer, more logical, and more specific direction. Furthermore, incentive factors can be divided into two forms, internal and external, so as to make CSR more deeply rooted among employees. In particular, according to previous CSR studies, when small and medium-sized enterprises (SMEs) have internal power conflicts and face challenges, their CSR behavioral models will be affected, [42]. [43] pointed out that in the face of the dynamic competitive market, enterprises will change CSR strategies according to their own values and perspectives, as well as actions they adopt. This is due to the fact that SMEs usually understand CSR based on the perceptual bias and personal value of the business owner or manager, [44], [45].

Based on the above analysis, enterprises can leverage the motivation theory and utilize human resource management practices to change employees' CSR attitudes and perceptions. Firstly, from the perspective of external motivation, which is a driving force powered by benefits from external sources. They could be material benefits, such as cash or grades, and they could also be intangible, such as praise or reputation. External motivations only focus on external incentives, and they are positive incentive factors aiming to impact job performance, promotion, training, and development, [46].

Hypothesis 2: Human resource management practices have a positive and significant impact on employees' CSR attitudes.

2.4.3 The Influences between Employees' CSR Attitude, ESG and CSR Practices

Motivations come from challenging work, ESG and work approaches, choosing ESG actions, and the autonomy to make work plans in the context of ESG. When employees are recognized by

supervisors, they feel that they are valued in their work, making them believe that it is worthwhile to engage in ESG and CSR duties, and their efforts paid off. Recognition has a positive and direct impact on employees' job satisfaction and enthusiasm. Secondly, from the perspective of internal motivation, it can help boost employees' overall work motivation. Employees are aware of the importance of financial security and they desire work achievement. Employees will also seek growth and learning opportunities and responsibility to be trusted, and provide sufficient work guarantee. Employees can not only enjoy work, but also enjoy quality interaction with colleagues, incentives, achievement, and career development, including promotion and performance achievement.

Hypothesis 3: Employees' CSR attitude has a positive and significant impact on ESG and CSR practices.

2.4.4 The Mediating Role of CSR Attitude

This study holds that employees' CSR attitude plays a mediating role in the relationships between human resource management, ESG, and CSR practices. From the perspective of incentive factors for employees, enterprises can evaluate members based on ESG and CSR performance indicators, and use monetary and intangible benefits to award members of the organization. These indicators will deepen employees' understanding as to when and where they must make contributions, as well as the relationship between motivating output and job satisfaction. When employees are going through difficulties, instructions and support from the workplace can be a sign of relief for them, helping them re-establish confidence and motivation. Providing medical care benefits to employees has become a successful strategy to motivate and retain talents, fulfilling their security needs. Employees are mainly driven by proper incentives, such as bonuses and pay raises. They keep their goal in line with the organization because they expect to be happy about their work. The more the organization supports employees' environmental actions, the more effort the employees will put into protecting the environment. If employees understand the values and policies of the enterprise, they will do everything they can to contribute to the organization's performance and environmental actions.

Hypothesis 4: Employees' CSR attitude plays a mediating role in the relationships between human

resource management, ESG, and CSR practices.

3 Research Methodology

3.1 Research Framework

According to the research motivations, objectives, and hypotheses of our study, we develop the following research framework figure (Figure 1, Appendix).

3.2 Research Objects and Sampling Method

This study adopts a convenience sampling method to select employees of hotel and catering service industries as research objects. Electronic questionnaires are distributed to collect data. In total, we recovered 284 copies of valid samples, their descriptive statistical analysis is as follows (Table 1, Appendix): Gender (128 male samples, accounting for 45.1%; 156 female samples, 54.9%); Age (51-60, 94 samples, 33%, the highest proportion; followed by 41-50, 69 samples, 24.3%); job title (69 store managers, 24.3%, the highest proportion; followed by service personnel and delivery personnel, 63 samples respectively, 22.2%); years of experience (11-15, 130 samples, 45.8% at the highest proportion; followed by 6-10, 86 samples, 30.3%); highest education level (Junior high college, 155 samples, 54.6%, the highest proportion; followed by high (vocational) schools, 91, samples, 32%).

3.3 Variable Measurement and Questionnaire Design

3.3.1 Independent Variable - Human Resource Management Practices

Human resource management activities consist of planned training, development performance assessment, internal promotion, and career planning. This study refers to the human resource management practices scale developed by [47] to measure human resource management practices. The scale includes improving employees' ability to participate in the decision-making process, extensive communication plan, training plan, employment mechanism appropriate to employees' skills, team building events, proper incentive schemes, and fairly treating employees at various levels and of different titles. The scale has 8 items and uses Likert 5-points to measure the answers, specifically, from 1 point for strongly disagree to 5 points for strongly agree. According to exploratory factor analysis, the scale's Kaiser-Meyer-Olkin

(KMO) coefficient is 0.892 using exploratory factor analysis, and the chi-square result of 721.199 using the Bartlett sphericity test. It is further examined using principle component analysis and Varimax common factor analysis, results show 48.73% of cumulative explained variance and internal consistency Cronbach's α is 0.847.

3.3.2 Mediator - CSR Attitude

CSR attitude refers to the degree of perception of the relationship between an enterprise's maximum economic benefits and its social responsibility. In terms of measuring the CSR attitude of enterprise managers or employees, [20] provided a CSR attitude scale with 25 measurement items. In addition, this study modifies certain items according to the characteristics of our research objects. We also adopt Likert 5-points to measure the answers. According to measurement, the CSR scale has a KMO sampling adequacy of 0.886, Bartlett test of sphericity result of 2442.529, reaching the significance level of 0.000. It is further examined using principle component analysis and Varimax common factor analysis, results show 54.55% of cumulative explained variance, however, some of the items have less than 0.5 coefficients under factor analysis, and cross-factor phenomenon is found for some items. Therefore, we have removed Items 4, 5, 9, 11, 16, 17, 19, and 25 sequentially, and run the measurement on the CSR scale again (Table 2, Appendix). There are 4 items with an eigenvalue value over 1, indicating these factors are more important in explaining the structural variation. Moreover, Items 3, 6, 7, 10, and 14 are categorized as Factor 1 "have interests", with an eigenvalue value of 5.44, cumulative explained variance of 16.10%, and internal consistency Cronbach's α of 0.747. Items 12, 13, and 15 are categorized as Factor 2 "positive image", with an eigenvalue value of 1.53, cumulative explained variance of 13.80%, and internal consistency Cronbach's α of 0.701. Items 2, 20, 21, 22, and 23 are categorized as Factor 3 "expect to make contributions", with an eigenvalue value of 1.17, cumulative explained variance of 13.73%, and internal consistency Cronbach's α of 0.729; Items 1, 8, 18, and 24 are categorized as Factor 4 "have advantages", with an eigenvalue value of 1.13, cumulative explained variance of 10.91%, internal consistency Cronbach's α of 0.596. In total, the four factors can explain 54.55% of the structural variation.

3.3.3 Dependent Variable - Enterprises' ESG and CSR Practices

CSR practices are the specific actions enterprises take to fulfill their social responsibilities, for the purpose of maximizing economic benefits and balancing impacts on stakeholders. In measuring CSR practices, this study classifies two dimensions, customers' rights and interests, and suppliers' rights and interests, the questionnaire content combines items on [48] Responsibility for Customers' Rights and Interests questionnaire and [49] Suppliers' Rights and Interests questionnaire. Our ESG questionnaire adopts items from the study by [22], including the environmental aspect of E-ESG, the social aspect of S-ESG, and corporate governance aspect of G-ESG. In addition, we also modify the descriptions of questionnaire items based on the research objectives and objects' characteristics of this study, sorting out a total of 33 items, and employing a Likert 5-point scale for scoring. According to measurement, the "customers' rights and interest" has a KMO coefficient of 0.649 using exploratory factor analysis, Bartlett test of sphericity result of 104.984; it is further examined using principle component analysis and Varimax common factor analysis, results show 58.01 % of cumulative explained variance, internal consistency Cronbach's α of 0.635. For "suppliers' rights and interests" scale, has a KMO coefficient of 0.764 using exploratory factor analysis and, a chi-square result of 294.359 using the Bartlett sphericity test; it is further examined using principle component analysis and Varimax common factor analysis, results show 59.78% of cumulative explained variance, internal consistency Cronbach's α of 0.772. The "E-ESG" scale, has a KMO coefficient of 0.657 using exploratory factor analysis, a chi-square result of 128.200 using Bartlett sphericity test; it is further examined using principle component analysis, and Varimax common factor analysis, results show 60.43% of cumulative explained variance, internal consistency Cronbach's α of 0.672. The "S-ESG" scale, has a KMO coefficient of 0.776 using exploratory factor analysis, a chi-square result of 232.964 using Bartlett sphericity test; it is further examined using principle component analysis and Varimax common factor analysis, results show 46.81% of cumulative explained variance, internal consistency Cronbach's α of 0.712. The "G-ESG" scale, has a KMO coefficient of 0.600 using exploratory factor analysis, a chi-square result of 108.459 using the Bartlett sphericity test; it is further examined using principle component analysis and Varimax

common factor analysis, results show 57.21% of cumulative explained variance, internal consistency Cronbach's α of 0.614 (Table 3, Appendix).

3.4 Data Analysis Methods

This study analyzes whether employees' CSR attitude plays a mediating role in the relationships between human resource management practices, ESG, and CSR practices, utilizing hierarchical regression analysis, [50]. In particular, the main purpose of adopting hierarchical regression analysis is to explain the overall predictability of multiple independent variables against dependent variables and find a linear combination of independent variables, so as to illustrate the relationship between a group of predictor variables and criterion variables. In addition, the ENTER method is used to select the most simplistic regression models from all possible regression models, and then determine the influence of predictor variables on criterion variables based on the absolute value of standardized regression coefficient β .

Furthermore, we examine whether the research variables are suitable for to use of hierarchical regression analysis to test the linear relationship between variables. To be specific, running the regression model's significance level F test to observe coefficient β , and the percentage of explained variation of coefficient R^2 , the larger the number, the better the fitness of the regression model. Moreover, the possible multi-collinearity issue in multiple regression analysis may lead to a significant F -test result of the regression model, yet certain explained variables' partial regression coefficients have insignificant t -test results. Therefore, it is necessary to run a variance inflation factor (VIF) test to detect the possible multicollinearity issue, a VIF result of 10 or above suggests severe collinearity.

4 Research Findings and Analyses

4.1 Pearson's Product-Moment Correlation Analysis

The following shows the mean, standard deviation, and correlative coefficients of all variables of this study, namely, the independent variable HRMp (human resource management practices); 4 mediators, CSRaFac1 (CSR attitude "have interests"), CSRaFac2 (CSR attitude "positive image"), CSRaFac3 (CSR attitude "expect to make contributions"), and CSRaFac4 (CSR attitude

"have advantages"); 5 dependent variables, CSRpC (CSR practices "customers' rights and interests"), CSRpS (CSR practices "suppliers' rights and interests"), ESGe (environmental aspect), ESGs (social aspect), and ESGg (corporate governance aspect) (Table 4, Appendix).

4.2 Analysis of the Varying CSR Attitudes of Employees with Different Job Titles

This study adopts a one-way analysis of variance (ANOVA) (Table 5, Appendix). The differences of research objects with varying job titles (1. Professional personnel; 2. Store manager; 3. Service personnel; 4. Delivery personnel; 5. Assistant) are analyzed, against the independent variable HRMp (human resource management practices); mediators, CSRaFac1 (CSR attitude "have interests"), CSRaFac2 (CSR attitude "positive image"), CSRaFac3 (CSR attitude "expect to make contributions"), and CSRaFac4 (CSR attitude "have advantages"); dependent variables, CSRpC (CSR practices "customers' rights and interests"), CSRpS (CSR practices "suppliers' rights and interests"), ESGe (environmental aspect), ESGs (social aspect), and ESGg (corporate governance aspect). According to the analysis result, significant differences are found in 1. HRMp (human resource management practices) and 2. CSRpS (CSR practices "suppliers' rights and interests").

4.3 The Mediating Effect of Employees' CSR Attitude

4.3.1 The Mediating Effect of Employees' CSRa on HRMp and CSRpC

The mediating effect of employees' CSRa (CSR attitude) on the relationship between HRMp (human resource management practices) and CSRpC (CSR practices "customers' rights and interests") (Table 6, Appendix). According to the analysis results, in Model 1 HRMp (human resource management practices), $R^2 = 0.246$ ($F = 92.179^{***}$); In Model 2, CSRaFac1 (CSR attitude "have interests"), CSRaFac2 (CSR attitude "positive image"), CSRaFac3 (CSR attitude "expect to make contributions"), and CSRaFac4 (CSR attitude "have advantages") are introduced, $R^2 = 0.395$ ($F = 17.046^{***}$), and the VIF values are all lower than 10, indicating good explanatory power of the models. Then, the analysis results of Model 1 suggest that the independent variable HRMp (human resource management practices) ($\beta = .427$, $t = 9.601^*$) has a significant influence on

dependent variables. In Model 2, mediators (various factors of CSR attitudes) are introduced, only CSRaFac2 (CSR attitude "positive image") ($\beta = .279, t = 4.659^{***}$) and CSRaFac3 (CSR attitude "expect to make contributions") ($\beta = .246, t = 3.689^{***}$) show a significant mediating effect. Based on this result, CSRaFac2 (CSR attitude "positive image") and CSRaFac3 (CSR attitude "expect to make contributions") have a partial mediating effect on the dependent variable CSRpC (CSR practices "customers' rights and interests").

4.3.2 The Mediating Effect of Employees' CSRa on HRMp and CSRpS

The mediating effect of employees' CSRa on HRMp and CSRs (Table 7, Appendix). The mediating effect of CSRa (CSR attitude "have interests") on the relationship between HRMp (human resource management practices) and CSRpC (CSR practices "suppliers' rights and interests") (Table 5, Appendix). According to the analysis results, in Model 1 HRMp (human resource management practices), $R^2 = 0.334$ ($F = 141.109^{***}$); In Model 2, CSRaFac1 (CSR attitude "have interests"), CSRaFac2 (CSR attitude "positive image"), CSRaFac3 (CSR attitude "expect to make contributions"), and CSRaFac4 (CSR attitude "have advantages") are introduced, $R^2 = 0.431$ ($F = 11.952^{***}$), and the VIF values are all lower than 10, indicating good explanatory power of the models. Then, the analysis results of Model 1 suggest that the independent variable HRMp (human resource management practices) ($\beta = .502, t = 11.879^*$) has a significant influence on dependent variables. In Model 2, mediators (various factors of CSR attitudes) are introduced, only CSRaFac2 (CSR attitude "positive image") ($\beta = .175, t = 2.975^{**}$) and CSRaFac3 (CSR attitude "expect to make contributions") ($\beta = .187, t = 2.871^{**}$) show a significant mediating effect. Based on this result, CSRaFac2 (CSR attitude "positive image") and CSRaFac3 (CSR attitude "expect to make contributions") have a partial mediating effect on the dependent variable CSRpS (CSR practices "suppliers' rights and interests").

4.3.3 The Mediating Effect of Employees' CSRa on HRMp and ESGe

The mediating effect of employees' CSRa on HRMp and ESGe (Table 8, Appendix). The mediating effect of CSRa (CSR attitude) on the relationship between HRMp (human resource management practices) and ESGe (ESG "environmental aspect") (Table 6, Appendix). According to the analysis results, in Model 1

HRMp (human resource management practices), $R^2 = 0.343$ ($F = 147.322^{***}$); In Model 2, CSRaFac1 (CSR attitude "have interests"), CSRaFac2 (CSR attitude "positive image"), CSRaFac3 (CSR attitude "expect to make contributions"), and CSRaFac4 (CSR attitude "have advantages") are introduced, $R^2 = 0.446$ ($F = 12.909^{***}$), and the VIF values are all lower than 10, indicating good explanatory power of the models. Then, the analysis results of Model 1 suggest that the independent variable HRMp (human resource management practices) ($\beta = .581, t = 12.138^{***}$) has a significant influence on dependent variables. In Model 2, mediators (various factors of CSR attitudes) are introduced, only CSRaFac2 (CSR attitude "positive image") ($\beta = .131, t = 1.984^*$) and CSRaFac3 (CSR attitude "expect to make contributions") ($\beta = .254, t = 3.461^{**}$) show a significant mediating effect. Based on this result, CSRaFac2 (CSR attitude "positive image") and CSRaFac3 (CSR attitude "expect to make contributions") have a partial mediating effect on the dependent variable ESGe (ESG "environmental aspect").

4.3.4 The Mediating Effect of Employees' CSRa on HRMp and ESGs

The mediating effect of employees' CSRa on HRMp and ESGs (Table 9, Appendix). The mediating effect of CSRa (CSR attitude) on the relationship between HRMp (human resource management practices) and ESGs (ESG "social aspect") (Table 7, Appendix). According to the analysis results, in Model 1 HRMp (human resource management practices), $R^2 = 0.441$ ($F = 151.531^{***}$); In Model 2, CSRaFac1 (CSR attitude "have interests"), CSRaFac2 (CSR attitude "positive image"), CSRaFac3 (CSR attitude "expect to make contributions"), and CSRaFac4 (CSR attitude "have advantages") are introduced, $R^2 = 0.464$ ($F = 14.920^{***}$), and the VIF values are all lower than 10, indicating good explanatory power of the models. Then, the analysis results of Model 1 suggest that the independent variable HRMp (human resource management practices) ($\beta = .441, t = 12.310^{***}$) has a significant influence on dependent variables. In Model 2, mediators (various factors of CSR attitudes) are introduced, only CSRaFac2 (CSR attitude "positive image") ($\beta = .139, t = 2.839^{**}$) and CSRaFac3 (CSR attitude "expect to make contributions") ($\beta = .236, t = 4.339^{***}$) show a significant mediating effect. Based on this result, CSRaFac2 (CSR attitude "positive image") and CSRaFac3 (CSR attitude "expect to make contributions") have a partial

mediating effect on the dependent variable ESGs(ESG "social aspect").

4.3.5 The Mediating Effect of Employees' CSRa on HRMp and ESGg

The mediating effect of employees' CSRa on HRMp and ESGg (Table 10, Appendix). The mediating effect of CSRa (CSR attitude) on the relationship between HRMp (human resource management practices) and ESGg (ESG "corporate governance aspect") (Table 8, Appendix). According to the analysis results, in Model 1 HRMp (human resource management practices), $R^2 = 0.300$ ($F = 50.599^{***}$); In Model 2, CSRaFac1 (CSR attitude "have interests"), CSRaFac2 (CSR attitude "positive image"), CSRaFac3 (CSR attitude "expect to make contributions"), and CSRaFac4 (CSR attitude "have advantages") are introduced, $R^2 = 0.256$ ($F = 9.626^{***}$), and the VIF values are all lower than 10, indicating good explanatory power of the models. Then, the analysis results of Model 1 suggest that the independent variable HRMp (human resource management practices) ($\beta = .300, t = 7.113^{***}$) has a significant influence on dependent variables. In Model 2, mediators (various factors of CSR attitudes) are introduced, only CSRaFac2 (CSR attitude "positive image") ($\beta = .141, t = 2.383^*$) and CSRaFac4 (CSR attitude "have advantages") ($\beta = .146, t = 3.324^{**}$) show a significant mediating effect. Moreover, the independent variable HRMp (human resource management practices) ($\beta = .300, t = 7.113^{***}$) does not have a significant influence on dependent variables in Model 2. Based on this result, CSRaFac2 (CSR attitude "positive image") and CSRaFac4 (CSR attitude "have advantages") have a full mediating effect on the dependent variable ESGg(ESG "corporate governance aspect").

5 Conclusions

5.1 Research Findings

In efforts to fulfill the research objectives of this study, we have analyzed the influences between human resource management practices and employees' CSR attitudes, the influences of employees' CSR attitudes on ESG and CSR practices, as well as the mediating effect of employees' CSR attitude on the relationship between human resource management practices, ESG and CSR practices. This study utilized a number of social platforms, such as FaceBook,

LINE, and Instagram, and employed the convenience sampling method to select employees in the hotel and catering service industries. Electronic questionnaires were distributed to collect data, and 284 valid copies of questionnaires were recovered.

Firstly, one-way ANOVA was utilized to examine the CSR attitude differences against varying work identities of respondents, results revealed the following. Individual job titles of employees show different results in HRMp (human resource management practices), $F = 3.813, P < 0.005$, and 1. Professional personnel is greater than 5. Assistant. This indicates that professional personnel's work content focuses on company's administrative management, and they emphasize more on human resource management practices, including employee recruitment and selection, training and development, performance assessment, incentive and recognition, and employment opportunities. They attach greater importance to these aspects than regular administrative assistants. Moreover, CSRpS (CSR practices "suppliers' rights and interests") shows different results against different job titles ($F = 2.500, P < 0.043$), in particular, 4. Delivery personnel is greater than 5. Assistants. This reveals that in the hotel and catering industries, apart from kitchen staff, there are delivery personnel that deliver various kinds of food take-away to consumers, and they also pay greater attention to the rights and interests of food raw material suppliers, compared to regular administrative personnel.

Secondly, hierarchal regression analysis was used to examine CSR attitude, the four mediators, including CSRaFac1 (CSR attitude "have interests"), CSRaFac2 (CSR attitude "positive image"), CSRaFac3 (CSR attitude "expect to make contributions"), CSRaFac4 (CSR attitude "have advantages"). To be specific, the mediating effects of CSR attitude factors on the independent variable HRMp (human resource management practices) and dependent variable CSRpC (CSR practices "customers' rights and interests, CSRpS (CSR practices "suppliers' rights and interests"), ESGe (environmental aspect), ESGs (social aspect), and ESGg (corporate governance aspect) were examined. The following findings were revealed:

1. CSRaFac2 (CSR attitude "positive image") and CSRaFac3 (CSR attitude "expect to make contributions") have partial mediating effects on the relationship between HRMp (human resource management practices) and the dependent variable CSRpC (CSR practices

- "customers' rights and interests").
2. CSRaFac2 (CSR attitude "positive image") and CSRaFac3 (CSR attitude "expect to make contributions") have partial mediating effects on the relationship between HRMp (human resource management practices) and the dependent variable CSRpC (CSR practices "suppliers' rights and interests").
 3. CSRaFac2 (CSR attitude "positive image") and CSRaFac3 (CSR attitude "expect to make contributions") have partial mediating effects on the relationship between HRMp (human resource management practices) and the dependent variable ESGe (ESG "environmental aspect").
 4. CSRaFac2 (CSR attitude "positive image") and CSRaFac3 (CSR attitude "expect to make contributions") have partial mediating effects on the relationship between HRMp (human resource management practices) and the dependent variable ESGs (ESG "social aspect").
 5. CSRaFac2 (CSR attitude "positive image") and CSRaFac4 (CSR attitude "have advantages") have full mediating effects on the relationship between HRMp (human resource management practices) and the dependent variable ESGg (ESG "corporate governance aspect").

5.2 Research Hypotheses and Empirical Study

Based on the above research findings, Hypothesis 1: Human resource management practices have impacts on employees' ESG and CSR practices, is supported. This is in line with the finding of [21], that is, different organizational structures indeed lead to varying CSR perceptions. Hypothesis 2 "Human resource management practices have impacts on employees' CSR attitude" is supported, and this shows that enterprises will understand CSR based on the perception and personal value of the business owner or manager. It is also in line with the argument of this study, that enterprises can utilize human resource management practices to change employees' CSR attitudes and perceptions. Hypothesis 3 "Employees' CSR attitude has an impact on ESG and CSR practices" is supported. Finally, on the mediating effect of Hypothesis 4, findings indicate that CSRaFac2 (CSR attitude "positive image"), CSRaFac3 (CSR attitude "expect to make contributions"), and CSRaFac4 (CSR attitude "have advantages") have partial mediating effects on the relationships between HRMp (human resource management practices),

CSRpC (CSR practices "customers' rights and interests"), and CSRpS (CSR practices "suppliers' rights and interests"). Furthermore, CSRaFac2 (CSR attitude "positive image") and CSRaFac4 (CSR attitude "have advantages") have full mediating effects on the relationship between HRMp (human resource management practices) and the dependent variable ESGg (ESG "corporate governance aspect").

5.3 Managerial Implications for Enterprises

Compared to large enterprises, SMEs have always been inferior in terms of enterprise resources and organizational capacity available for human resource management practices, including recruitment and selection, training and development, performance assessment, incentive and recognition, and employee' career opportunities. Moreover, after the influence of the global COVID-19 pandemic gradually faded, most employees who had been laid off by previous employers have found jobs in other industries, while SMEs are confronted with the demand for labor without proper solutions. This shows that SMEs have inadequate enterprise resources and capacity in terms of risk management and talent retention, so they can only respond with irresponsible approaches, such as "unpaid leave". These disadvantages of SMEs, coupled with the production recovery after the COVID-19 pandemic, have made previously laid-off workers unwilling to come back, while enterprises are unable to recruit new employees. It is impossible for SMEs to raise salaries as much as large enterprises; therefore, SMEs may need to consider how to improve the work environment, conditions, and employee benefits so as to increase employees' willingness to work, or even employ middle-aged and elderly workers.

5.4 Recommendations for Future Studies

This study deduces the impacts of human resource management practices on employees' CSR practices and the influences of employees' CSR attitudes in hotel and catering businesses from the perspective of human resource management practices. Furthermore, it proposes that employees' CSR attitude plays a mediating role in the relationships between human resources management practices, CSR practices, and ESG. The argument is based on rational choice theory, with considerations given to the development and change of human behaviors. For future studies, researchers could consider investigating employees of different industries; moreover, enterprise

resource-based theory and other related theories may also be incorporated to carry out the study.

References:

- [1] McWilliams, A., Siegel, D. S., and Wright, P. M., Corporate social responsibility: Strategic implications, *Journal of Management Studies*, Vol. 43, No. 1, 2006, pp.1-18. <https://doi.org/10.1111/j.1467-6486.2006.00580.x>.
- [2] Liu, L., & Nemoto, N., Environmental, social and governance (ESG) evaluation and organizational attractiveness to prospective employees: Evidence from Japan. *Journal of Accounting and Finance*, Vol. 21, No. 4, 2021, pp. 14-29. <https://doi.org/10.33423/jaf.v21i4.4522>.
- [3] Mosca, F., & Civera, C., The evolution of CSR: An integrated approach. *Symphonya. Emerging Issues in Management*, Vol 1, 2017, pp. 16-35. <https://doi.org/10.4468/2017.1.03mosca.civ era>.
- [4] Makhecha, U. P., and Mariappanadar, S., High-performance Sustainable Work Practices for Corporate ESG Outcomes: Sustainable HRM Perspective. *NHRD Network Journal*, Vol. 16, No, 2, 2023, pp. 159-163. <https://doi.org/10.1177/26314541231159>.
- [5] Mariappanadar, S., Characteristics of sustainable HRM system and practices for implementing corporate sustainability. *Sustainable Human Resource Management: Transforming Organizations, Societies and Environment*, 2020, pp. 9-35. https://10.1007/978-981-15-5656-2_2.
- [6] Popkova, E. G. (Ed.), *Sustainable Development Risks and Risk Management: A Systemic View from the Positions of Economics and Law*. Springer Nature.
- [7] Ali, M., Puah, C. H., Ali, A., Raza, S. A., and Ayob, N., Green intellectual capital, green HRM and green social identity toward sustainable environment: a new integrated framework for Islamic banks. *International Journal of Manpower*, Vol. 43, No. 3, 2022, pp. 614-638. <https://10.1108/IJM-04-2020-0185>.
- [8] Klimanov, V. V., and Kazakova, S. M., Debt Policy for the Sustainable Development of Russian Regions and Megacities. *R-Economy*. Vol. 8, No. 4, 2022, pp. 327-339. <https://doi.org/10.15826/recon.2022.8.4.025>
- [9] Bang, S. R., Choi, M. C., and Ahn, J. Y., Human resource practices for corporate social responsibility: evidence from korean firms. *Frontiers in Psychology*, Vol. 13, 2022, pp. 893243. <https://doi.org/10.3389/fpsyg.2022.893243>.
- [10] Gillan, S. L., Koch, A., & Starks, L. T., Firms and social responsibility: A review of ESG and CSR research in corporate finance. *Journal of Corporate Finance*, Vol. 66, 2021, pp. 101889. <https://doi.org/10.1016/j.jcorpfin.2021.101889>.
- [11] Aguinis, H., Organizational responsibility: Doing good and doing well, *APA handbook of industrial and organizational psychology*, Vol 3, 2011, pp. 855-879.
- [12] Narayanan, S., Employee Engagement and Motivation for ESG at Workplace. *Digital Disruption and Environmental, Social and Governance*, 2022, pp. 139-150. 9391363121, 9789391363123.
- [13] Luetkenhorst, W., Corporate social responsibility and the development agenda, *Intereconomics*, Vol. 39, No. 3, 2004, pp.157-166.
- [14] Dahlsrud, A., How corporate social responsibility is defined: an analysis of 37 definitions, *Corporate Social Responsibility and Environmental Management*, Vol. 15, No. 1, 2008, pp. 1-13. <http://dx.doi.org/10.1002/csr.132>.
- [15] Halme M, Roome N, and Dobers P., Corporate responsibility: Reflections on contexts and consequences, *Scandinavian Journal of Management*, Vol. 25, 2009, pp. 1-9. <https://doi.org/10.1016/j.scaman.2008.12.001>.
- [16] Clarkson, M. B. E., A stakeholder framework for analyzing and evaluating corporate social performance, *Academy of Management Review*, Vol. 20, No. 1, 1995, pp. 92-117. <https://doi.org/10.2307/258888>.
- [17] Jamali, D., and Mirshak, R., Corporate social responsibility (CSR): Theory and practice in a developing country context, *Journal of Business Ethics*, Vol. 72, No, 3, 2007, pp. 243-262. <https://doi.org/10.1007/s10551-006-9168-4>.
- [18] McWilliams, A., and Siegel, D., Corporate social responsibility: A theory of the firm perspective, *Academy of Management*

- Review*, Vol. 26, No. 1, 2001, pp.117-127. <https://doi.org/10.2307/259398>.
- [19] Aguilera, R. V., Rupp, D. E., Williams, C. A., and Ganapathi, J., Putting the S back in corporate social responsibility: A multilevel theory of social change in organizations. *Academy of Management Review*, Vol. 32, No. 3, 2007, pp. 836-863. <https://doi.org/10.5465/amr.2007.25275678>.
- [20] Quazi, A. M., and O'brien, D., An empirical test of a cross-national model of corporate social responsibility, *Journal of Business Ethics*, Vol. 25, No. 1, 2000, pp. 33-51. <https://doi.org/10.1023/A:1006305111122>.
- [21] Skouloudis, A., Evangelinos, K., and Malesios, C., Priorities and perceptions for corporate social responsibility: An NGO perspective, *Corporate Social Responsibility and Environmental Management*, Vol. 22, No. 2, 2015, pp. 95-112. <https://doi.org/10.1002/csr.1332>.
- [22] Lee, C. C., Luppi, J. L., Simmons, T., Tran, B., and Zhang, R., Examining the Impacts of ESG on Employee Retention: A Study of Generational Differences. *Journal of Business and Management*, Vol 29, No. 1, 2023, pp. 1-22. <https://doi.org/10.1504/JBM.2023.141301>.
- [23] Aguinis, H., & Glavas, A., What we know and don't know about corporate social responsibility: A review and research agenda. *Journal of management*, Vol. 38, No. 4, 2012, pp. 932-968. <https://DOI:10.1177/0149206311436079>.
- [24] Farooq, M., Farooq, O., & Jasimuddin, S. M., Employees response to corporate social responsibility: Exploring the role of employees' collectivist orientation. *European Management Journal*, Vol. 32, No. 6, 2014, pp. 916-927. <https://doi.org/10.1016/j.emj.2014.03.002>.
- [25] Farooq, O., Rupp, D. E., & Farooq, M., The multiple pathways through which internal and external corporate social responsibility influence organizational identification and multifoci outcomes: The moderating role of cultural and social orientations. *Academy of management journal*, Vol. 60, No. 3, 2017, pp. 954-985. 27 May 2016, <https://doi.org/10.5465/amj.2014.0849>.
- [26] Royle, T., Regulating global capital through public and private codes: an analysis of international labour standards and corporate voluntary initiatives. In *Research Handbook of Comparative Employment Relations*, 2011, Edward Elgar Publishing.
- [27] Deng, B., Ji, L., & Liu, Z., The effect of strategic corporate social responsibility on financial performance: Evidence from China. *Emerging Markets Finance and Trade*, Vol. 58, No. 6, 2022, pp. 1726-1739. <https://doi.org/10.1080/1540496X.2021.1925245>.
- [28] Tyler, T. R., & Blader, S. L., The group engagement model: Procedural justice, social identity, and cooperative behavior. *Personality and social psychology review*, Vol. 7, No. 4, 2003, pp. 349-361. https://doi.org/10.1207/S15327957PSPR0704_07.
- [29] Valentine, S., & Fleischman, G., Professional ethical standards, corporate social responsibility, and the perceived role of ethics and social responsibility. *Journal of business ethics*, Vol. 82, 2008, pp. 657-666. <https://doi.org/10.1007/s10551-007-9584-0>.
- [30] Zhu, C. J., Zhang, M., & Shen, J., Paternalistic and transactional HRM: The nature and transformation of HRM in contemporary China. In *Whither Chinese HRM?*, 2014, pp. 22-40, Routledge.
- [31] Schuler, R. S., & Jackson, S. E., Linking competitive strategies with human resource management practices. *Academy of Management Perspectives*, Vol. 1, No. 3, 1987, pp. 207-219. <https://doi.org/10.5465/ame.1987.4275740>.
- [32] Knoke, D., & Kalleberg, A. L., Job training in US organizations. *American sociological review*, 1994, pp. 537-546. <https://doi.org/10.2307/2095930>.
- [33] Huselid, M. A., The impact of human resource management practices on turnover, productivity, and corporate financial performance. *Academy of management Journal*, Vol. 38, No. 3, 1995, pp. 635-672, [Online]. https://www.markhuselid.com/pdfs/articles/1995_AMJ_HPWS_Paper.pdf (Accessed Date: December 10, 2024).
- [34] Huo, B., Han, Z., Chen, H., & Zhao, X., The effect of high-involvement human resource management practices on supply chain integration. *International Journal of Physical Distribution & Logistics Management*, Vol. 45, No. 8, 2015, pp. 716-746. <https://doi.org/10.1108/IJPDLM-05-2014-0112>.
- [35] Delery, J. E., & Doty, D. H., Modes of

- theorizing in strategic human resource management: Tests of universalistic, contingency, and configurational performance predictions. *Academy of management Journal*, Vol. 39, No. 4, 1996, pp. 802-835.
<https://doi.org/10.2307/256713>.
- [36] Macky, K., & Boxall, P., The relationship between 'high-performance work practices' and employee attitudes: an investigation of additive and interaction effects. *The International Journal of Human Resource Management*, Vol. 18, No. 4, 2007, pp. 537-567.
<http://dx.doi.org/10.1080/09585190601178745>.
- [37] Wright, P. M., Gardner, T. M., & Moynihan, L. M., The impact of HR practices on the performance of business units. *Human Resource Management Journal*, Vol. 13, No. 3, 2003, pp. 21-36.
<https://doi.org/10.1111/j.1748-8583.2003.tb00096.x>.
- [38] Boxall, P., & Macky, K., Research and theory on high-performance work systems: progressing the high-involvement stream. *Human Resource Management Journal*, Vol. 19, No. 1, 2009, pp. 3-23.
<http://dx.doi.org/10.1111/j.1748-8583.2008.00082.x>.
- [39] Wright, P. M., & Ulrich, M. D., A road well traveled: The past, present, and future journey of strategic human resource management. *Annual Review of Organizational Psychology and Organizational Behavior*, Vol. 4, No. 1, 2017, pp. 45-65.
<https://doi.org/10.1146/annurev-orgpsych-032516-113052>.
- [40] Gornostaeva, Z. V., and Chernysheva, Y. S., Improving the Quality of Corporate Governance with Reliance on ESG-Based HR Management. In *Smart Green Innovations in Industry 4.0: New Opportunities for Climate Change Risk Management in the "Decade of Action"*, 2023, pp. 247-255, Cham: Springer Nature Switzerland.
- [41] Kushnareva, I. V., Malinina, O. Y., Fedorkova, A. V., and Alekhina, E. S., Human Resource Management Based on ESG Principles in Entrepreneurship of the Digital Economy to Support Sustainable Development. In *Smart Green Innovations in Industry 4.0: New Opportunities for Climate Change Risk Management in the "Decade of Action"*, pp. 305-313, Cham: Springer Nature Switzerland.
- [42] Wang, H. and Tseng, H.C., Unintended Consequences? Strategic CSR of Taiwanese Small-and-Medium Enterprises, *Taiwan Business Performance Journal*, Vol. 5, No. 1, 2011, pp. 89-123.
[https://doi.org/10.6697/TBPJ.201112_5\(1\).0005](https://doi.org/10.6697/TBPJ.201112_5(1).0005).
- [43] Fang, S.J., Huang, C.Y., and Chen, Y.C., The Model for Organization Responding to Corporate Social Responsibility, *Journal of Management and Systems*, Vol. 18, No. 4, 2011, pp. 551-580, [Online].
<https://www.airitilibrary.com/Article/Detail/10239863-201110-201111090012-201111090012-551-580> (Accessed Date: December 10, 2024).
- [44] Wiklund, J., and Shepherd, D., Entrepreneurial orientation and small business performance: a configurational approach, *Journal of Business Venturing*, Vol. 20, No. 1, 2005, pp. 71-89.
<https://doi.org/10.1016/j.jbusvent.2004.01.001>.
- [45] Blackburn, R., and Kovalainen, A., Researching small firms and entrepreneurship: Past, present and future, *International Journal of Management Reviews*, Vol. 11, No. 2, 2009, pp. 127-148.
<https://doi.org/10.1111/j.1468-2370.2008.00254.x>.
- [46] Dornier, R., The sustainability of French event companies: an exploratory study. *Worldwide Hospitality and Tourism Themes*, Vol. 13, No. 1, 2021, pp. 22-33.
<http://dx.doi.org/10.1108/WHATT-08-2020-0090>.
- [47] Gould-Williams, J.S. and Davies, F., Using Social Exchange Theory to Predict the Effects of HRM Practice on Employee Outcomes: An Analysis of Public Sector Workers, *Public Management Review*, Vol. 7, No. 1, 2005, pp. 1-24.
<https://doi.org/10.1080/1471903042000339392>.
- [48] Turker, D., Measuring corporate social responsibility: A scale development study, *Journal of Business Ethics*, Vol. 85, No. 4, 2009, pp. 411-427.
- [49] Spiller, R., Ethical Business and Investment: A Model for Business and Society, *Journal of Business Ethics*, Vol. 27, 2000, pp. 149-160.

- [50] Darmawan, M. H., & Yasa, N. N. K., The role of experiential value in mediate experiential marketing on repurchase intention. *International Research Journal of Management, IT and Social Sciences*, Vol. 9, No,1, 2022, pp. 168-180. <http://dx.doi.org/10.21744/irjmis.v9n1.2020>

Contribution of Individual Authors to the Creation of a Scientific Article (Ghostwriting Policy)

The authors equally contributed in the present research, at all stages from the formulation of the problem to the final findings and solution.

Sources of Funding for Research Presented in a Scientific Article or Scientific Article Itself

No funding was received for conducting this study.

Conflict of Interest

The authors have no conflicts of interest to declare.

Creative Commons Attribution License 4.0 (Attribution 4.0 International, CC BY 4.0)

This article is published under the terms of the Creative Commons Attribution License 4.0

https://creativecommons.org/licenses/by/4.0/deed.en_US

APPENDIX

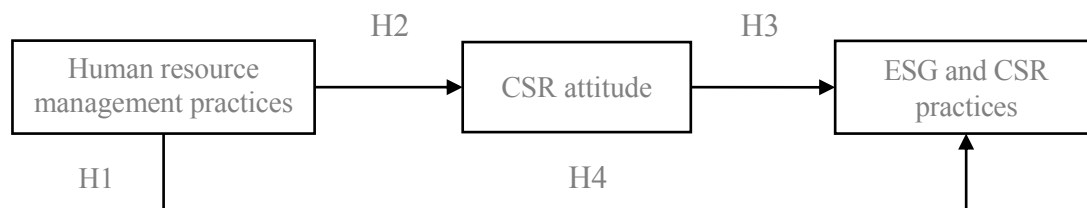


Fig. 1: Research Framework

Table 1. Descriptive statistical analysis of valid samples

Category	Number	Percentage (%)	Category	Number	Percentage (%)
Gender					
1. Male	128	45.1			
2. Female	156	54.9			
Age			Job title		
1. Under (including) 30	42	14.81	Professional personnel	56	19.7
2. 31-40	51	18.02	Store manager	69	24.3
3. 41-50	69	24.33	Service personnel	63	22.2
4. 51-60	94	33.14	Delivery personnel	63	22.2
5. Over (including) 61	28	9.95	Assistant	33	11.6
Years of experience			Highest education level		
1. Under 5	42	14.81	Below high (vocational) school	91	32.0
2. 6-10	86	30.32	Junior college (professional training, university)	155	54.6
3. 11-15	130	45.83	Research institute (master and doctoral courses)	38	13.4
4. Over 16	26	9.2			

Table 2. CSR attitude factor analysis

Name of the factor	Eigenvalue	Cumulative explained variance	Cronbach's α
Have interests	5.44	16.10%	0.747
Positive image	1.53	13.80%	0.701
Expect to make contributions	1.17	13.73%	0.729
Have advantages	1.13	10.91%	0.596

Table 3. Enterprises' CSR practices and ESG

Name of the factor	Cumulative explained variance	Cronbach's α
Customers' rights and interests CSRpC	58.01%	0.635
Suppliers' rights and interests CSRpS	59.78%	0.772
Environmental Aspect E-ESG	60.43%	0.672
Social aspect S-ESG	46.81%	0.712
Corporate governance aspect G-ESG	57.21%	0.614

Table 4. Pearson's product-moment correlation coefficients

Variable	Mean	Standard deviation (SD)	1	2	3	4	5	6	7	8	9	10
1.HRMp	3.94	.742	1									
2.CSRaFac1	4.21	.675	.641**	1								
3.CSRaFac2	4.32	.681	.580**	.610**	1							
4.CSRaFac3	4.21	.641	.620**	.639**	.584**	1						
5.CSRaFac4	4.03	.728	.287**	.337**	.311**	.292**	1					
6.CSRpC	4.28	.638	.496**	.477**	.556**	.541**	.258**	1				
7.CSRpS	4.26	.644	.577**	.540**	.535**	.549**	.266**	.547**	1			
8.ESGe	4.20	.735	.586**	.564**	.515**	.572**	.262**	.586**	.626**	1		
9.ESGs	4.32	.554	.591**	.545**	.543**	.598**	.258**	.575**	.599**	.606**	1	
10.ESGg	4.32	.570	.391**	.404**	.413**	.390**	.335**	.540**	.514**	.489**	.533**	1

* $P < 0.05$, ** $P < 0.01$, *** $P < 0.001$

Note: 1. HRMp (human resource management practices); 2. CSRaFac1 (CSR attitude "have interests"); 3. CSRaFac2 (CSR attitude "positive image"); 4. CSRaFac3 (CSR attitude "expect to make contributions"); 5. CSRaFac4 (CSR attitude "have advantages"); 6. CSRpC (CSR practices "customers' rights and interests"); 7. CSRpS (CSR practices "suppliers' rights and interests"); 8. ESGe (environmental aspect); 9. ESGs (social aspect); 10. ESGg (corporate governance aspect).

Table 5 One-way ANOVA

		Sum of squares	df	Square of means	F	Significance level	Scheffe method
HRMp	Inter-group	8.070	4	2.018			
	Intra-group	147.617	279	.529	3.813	.005	1 > 5
	Total	155.687	283				
CSRpS	Inter-group	4.066	4	1.016			
	Intra-group	113.447	279	.407	2.500	.043	4 > 5
	Total	117.513	283				

* $P < 0.05$, ** $P < 0.01$, *** $P < 0.001$

Table 6 The mediating effect of employees' CSRa on HRMp and CSRpC

Dependent variable Independent variable	CSRpC				
	Model 1		Model 2		VIF
	β	t value	β	t value	
(Constant)	2.601	14.577	1.289	5.344	
HRMp	.427	9.601***	.115	2.006*	2.049
CSRaFac1			.036	.542	2.231
CSRaFac2			.279	4.659***	1.883
CSRaFac3			.246	3.689***	2.056
CSRaFac4			.037	.842	1.158
F	92.179***			17.046***	
R^2	0.246			0.395	
Adjusted R^2	0.244			0.384	

* $P < 0.05$, ** $P < 0.01$, *** $P < 0.001$

Note: 1. HRMp (human resource management practices); 2. CSRaFac1 (CSR attitude "have interests"); 3. CSRaFac2 (CSR attitude "positive image"); 4. CSRaFac3 (CSR attitude "expect to make contributions"); 5. CSRaFac4 (CSR attitude "have advantages"); 6. CSRpC (CSR practices "customers' rights and interests"); 7. CSRpS (CSR practices "suppliers' rights and interests"); 8. ESGe (environmental aspect); 9. ESGs (social aspect); 10. ESGg (corporate governance aspect).

Table 7 The mediating effect of employees' CSRa on HRMp and CSRpS

Dependent variable Independent variable	CSRpS				
	Model 1		Model 2		VIF
	β	<i>t value</i>	β	<i>t value</i>	
(Constant)	2.284	13.472	1.177	4.983	
HRMp	.502	11.879***	.228	4.058***	2.049
CSRaFac1			.122	1.891	2.231
CSRaFac2			.175	2.975**	1.883
CSRaFac3			.187	2.871**	2.056
CSRaFac4			.032	.739	1.158
<i>F</i>	141.109***		11.952***		
<i>R</i> ²	0.334		0.431		
<i>Adjusted R</i> ²	0.331		0.421		

* $P < 0.05$, ** $P < 0.01$, *** $P < 0.001$

Note: 1. HRMp (human resource management practices); 2. CSRaFac1 (CSR attitude "have interests"); 3. CSRaFac2 (CSR attitude "positive image"); 4. CSRaFac3 (CSR attitude "expect to make contributions"); 5. CSRaFac4 (CSR attitude "have advantages"); 6. CSRpC (CSR practices "customers' rights and interests"); 7. CSRpS (CSR practices "suppliers' rights and interests"); 8. ESGe (environmental aspect); 9. ESGs (social aspect); 10. ESGg (corporate governance aspect).

Table 8 The mediating effect of employees' CSRa on HRMp and ESGe

Dependent variable Independent variable	ESGe				
	Model 1		Model 2		VIF
	β	<i>t value</i>	β	<i>t value</i>	
(Constant)	1.908	9.937	.644	2.420	
HRMp	.581	12.138***	.257	4.052***	2.049
CSRaFac1			.189	2.608*	2.231
CSRaFac2			.131	1.984*	1.883
CSRaFac3			.254	3.461**	2.056
CSRaFac4			.027	.550	1.158
<i>F</i>	147.322***		12.909***		
<i>R</i> ²	0.343		0.446		
<i>Adjusted R</i> ²	0.341		0.436		

* $P < 0.05$, ** $P < 0.01$, *** $P < 0.001$

Note: 1. HRMp (human resource management practices); 2. CSRaFac1 (CSR attitude "have interests"); 3. CSRaFac2 (CSR attitude "positive image"); 4. CSRaFac3 (CSR attitude "expect to make contributions"); 5. CSRaFac4 (CSR attitude "have advantages"); 6. CSRpC (CSR practices "customers' rights and interests"); 7. CSRpS (CSR practices "suppliers' rights and interests"); 8. ESGe (environmental aspect); 9. ESGs (social aspect); 10. ESGg (corporate governance aspect).

Table 9 The mediating effect of employees' CSRa on HRMp and ESGs

Dependent variable Independent variable	ESGs				
	Model 1		Model 2		VIF
	β	<i>t value</i>	β	<i>t value</i>	
(Constant)	2.581	17.937	1.585	8.047	
HRMp	.441	12.310***	.191	4.077***	2.049
CSRaFac1			.078	1.450	2.231
CSRaFac2			.139	2.839**	1.883
CSRaFac3			.236	4.339***	2.056
CSRaFac4			.015	.413	1.158
<i>F</i>	151.531***		14.920***		
<i>R</i> ²	0.350		0.464		
<i>Adjusted R</i> ²	0.447		0.455		

* $P < 0.05$, ** $P < 0.01$, *** $P < 0.001$

Note: 1. HRMp (human resource management practices); 2. CSRaFac1 (CSR attitude "have interests"); 3. CSRaFac2 (CSR attitude "positive image"); 4. CSRaFac3 (CSR attitude "expect to make contributions"); 5. CSRaFac4 (CSR attitude "have advantages"); 6. CSRpC (CSR practices "customers' rights and interests"); 7. CSRpS (CSR practices "suppliers' rights and interests"); 8. ESGe (environmental aspect); 9. ESGs (social aspect); 10. ESGg (corporate governance aspect).

Table 10 The mediating effect of employees' CSRa on HRMp and ESGg

Dependent variable Independent variable	ESGg				
	Model 1		Model 2		
	β	<i>t value</i>	β	<i>t value</i>	VIF
(Constant)	3.139	18.564	2.047	8.563	
HRMp	.300	7.113***	.085	1.500	2.052
CSRaFac1			.084	1.292	2.234
CSRaFac2			.141	2.383*	1.884
CSRaFac3			.091	1.379	2.057
CSRaFac4			.146	3.324**	1.161
<i>F</i>	50.599***			9.626***	
<i>R</i> ²	0.153			0.256	
<i>Adjusted R</i> ²	0.150			0.243	

* $P < 0.05$, ** $P < 0.01$, *** $P < 0.001$

Note: 1. HRMp (human resource management practices); 2. CSRaFac1 (CSR attitude "have interests"); 3. CSRaFac2 (CSR attitude "positive image"); 4. CSRaFac3 (CSR attitude "expect to make contributions"); 5. CSRaFac4 (CSR attitude "have advantages"); 6. CSRpC (CSR practices "customers' rights and interests"); 7. CSRpS (CSR practices "suppliers' rights and interests"); 8. ESGe (environmental aspect); 9. ESGs (social aspect); 10. ESGg (corporate governance aspect).