Article

Proposing Employee Level CSR as an Enabler for Economic Performance: The Role of Work Engagement and Quality of Work-Life

Xuelin Bu [1], Jacob Cherian [2], Heesup Han [3,*], Ubaldo Comite [4], Felipe Hernández-Perlines [5] and Antonio Ariza-Montes [6]

[1] School of Economics & Management, Wuhan University, Wuhan 430072, China; buxuelin@whu.edu.cn
[2] College of Business, Abu Dhabi University, Abu Dhabi P.O. Box 59911, United Arab Emirates; jacob.cherian@adu.ac.ae
[3] College of Hospitality and Tourism Management, Sejong University, 98 Gunja-Dong, Seoul 143-747, Korea
[4] Department of Business Sciences, University Giustino Fortunato, 82100 Benevento, Italy; u.comite@unifortunato.eu
[5] Department of Business Administration, University of Castilla-La Mancha, 45071 Toledo, Spain; Felipe.HPerlines@uclm.es
[6] Social Matters Research Group, Universidad Loyola Andalucía, Escritor Castilla Aguayo 4, 14004 Córdoba, Spain; ariza@uloyola.es
* Correspondence: heesup@sejong.ac.kr

Abstract: The aim of the current research is to foster the economic performance of a hotel enterprise through employee-level corporate social responsibility (CSR) activities with the mediating effect of work engagement (W.E) and quality of work-life (QWL). A hypothesized model was developed for this purpose. The data were collected from the hotel employees of a developing economy (*n* = 396). The hypothesized relations were tested by employing the structural equation modeling technique. The current work's statistical outcomes validated CSR's seminal role to influence W.E and QWL perceptions of hotel employees, which eventually contribute to the economic performance of a hotel enterprise. The findings of the current analysis have different theoretical and practical implications. To the extent of theory, the current work advances the fields of enterprise management and employee wellbeing from an individual-level perspective of CSR. Practically, the current study helps the hotel management to realize that a carefully planned CSR strategy not only improves the economic performance of a hotel enterprise through employees but also helps to fulfill its social responsibility, hence leading a hotel enterprise towards a win-win situation.

Keywords: corporate social responsibility; work engagement; economic performance; quality of work-life; hotel sector

1. Introduction

The competitive landscape in the current age is continuously changing. With the rise of digital technology and globalization, contemporary enterprises face mounting pressure to find different ways to outperform their rivals. Perhaps this is the reason that the role of employees for the success of an enterprise has been realized on different forums than ever before [1,2]. Given that the employees have better knowledge and experience to perform a task efficiently, contemporary enterprises realize them as an important asset [3]. The employees in an enterprise have their seminal role in fostering enterprise success, as they are the critical strategic enabler for every business. Undoubtedly, to outperform the competitors and to be well placed in the competitive landscape, an enterprise needs to handle its workforce with due care. Global players such as General Electric, Zappos, and Apple emphasize recognizing employees' importance for their success.

Concern for economic performance will remain a priority agenda for every business [4,5]. Given that an enhanced economic performance not only improves the reputation of an enterprise but makes it appealing in the eyes of investors, enterprises take different steps to foster their economic performance. This implies that the role of employees is critical for an enterprise to induce its economic performance, especially in service industries.

The hotel sector (a service sector) is largely known throughout the globe for its high turnover [6–8]. Unfortunately, employees serving in a sector that is characterized by a high turnover find it difficult to contribute positively to the success of an enterprise. Thus, there is a dire need to explore the factors motivating employees to contribute positively to a hotel enterprise.

Different organizational factors positively impact the employees of an enterprise to contribute to the success of an enterprise willfully. In this respect, work engagement (W.E) has been largely regarded in the literature as a critical factor motivating employees to contribute positively to an enterprise to spur its performance [9,10]. At the same time, quality of work-life (QWL) has also been realized in the literature as a significant factor that positively induces the performance of an enterprise [11,12]. However, the potential roles of W.E and QWL in the context of the hotel sector are less explored. Moreover, the underlying mechanism that enhances W.E and QWL of the employees in the hotel sector is also an under-explored terrain. Therefore, one of the specific objectives of the current work is to explore the underlying mechanism that improves W.E and QWL of employees in the context of hotel enterprises.

Recently, corporate social responsibility (CSR) has received mounting importance in academic debate. The concept, which was once related to the volunteer efforts of a business for the welfare of the community and other stakeholders, now has become an essential business imperative of the current age [13]. In the past, most of the CSR studies attempted to address the external business environment, for example, improving organizational reputation as an outcome of CSR [14,15] or brand image [16,17]. Quite recently, the role of CSR at an internal level, such as at the level of employees, has been realized. For example, it was stated that CSR activities at employees' level could significantly shape their behavior [18–20]. Specifically, the research shows that the CSR activities of an enterprise can explain the underlying mechanism that keeps the workforce motivated to contribute positively to the success of an enterprise [21]. More specifically, few studies have shown that employees' CSR perceptions about their enterprise can foster their engagement [22] and QWL [23]. However, little is known on the role of CSR to explain the underlying reason for W.E and QWL in the context of hotel enterprises, implying that there is a need to conduct more research in this area. Thus, another specific objective of the current work is to explore CSR's potential role in fostering W.E and QWL in the hotel sector. At the same time, the current work also aims to investigate how CSR through W.E and QWL can be helpful to spur the economic performance of a hotel enterprise.

The hypothesized relationships were tested in the hotel sector of Pakistan, which is an emerging economy. Notably, the hotel sector in the country includes different national and international hotel enterprises. For instance, Avari, Marriot, Carlton, Regent, Hotel Mövenpick Karachi, Pearl Continental, and Ramada Plaza International are some global hotel chains operating in different large cities of Pakistan.

Overall, the current work attempts to fill the knowledge gap in the available literature in different ways. Overall, the current work attempts to fill the knowledge gap in the available literature in different ways. In the first place, the present study is one of the sparse studies that consider CSR's potential role in spurring the economic performance of a hotel enterprise through W.E and QWL in a unified model. Previously, the relationship between CSR, W.E, and QWL was discussed [22–24]. Nevertheless, such relationships in a unified model, especially in the context of the hotel sector of Pakistan (a developing country), were not investigated.

In the second place, the current analysis advances CSR and organizational management literature from a hotel perspective of a developing country such as Pakistan. The

majority of the prior studies were carried out in developed countries [25,26], although some exceptions exist from the standpoint of developing countries. For instance, in the Malaysian hotel context, the importance of social responsibility was discussed [27,28]. However, to reach a consensus, further research is needed. Moreover, the earlier studies show that CSR is a context and culture-specific construct [29], and unlike developed countries, Pakistan is a different place in terms of culture, market structure, resources, and in terms of CSR inclination [30]. Therefore, generalizing the findings from developed nations' context to this country may have consequences. In the last place, the current work tends to advance CSR literature from the perspective of employees. In this regard, as stated earlier, a plethora of earlier studies in the domain of CSR was carried out from an organizational perspective. For instance, the previous scholars in the field highlighted the importance of CSR from a perspective of organizational reputation [31,32] or organizational effectiveness [33,34]. However, its role at the individual level (at employee's level in the current context) remained a less explored terrain [35,36]. The authors feel though investigating CSR from an organizational perspective is worthwhile, realizing the potential role of CSR at an individual level is also important to advance the field and to achieve the full flux of this construct. The remainder of the current work is composed of four parts. The next part deals with the theory and related literature to develop the hypotheses and research framework. Similarly, the methodology part discusses the sample, data collection procedure, and instrumentation. The last two parts are dedicated to results and discussion, respectively. The results part deals with the statistical analysis and outcomes whereas, the discussion part discusses the study results in the light of previous findings. This part also discusses the theoretical and practical implications of the current study.

2. Literature Review

2.1. Theoretical Framework

The current analysis intends to seek support from social identity theory to the hypothesized framework (Figure 1) and to propose different hypotheses. Proposed by Tajfel [37], the theory states that a person's self-concept is formed by the membership of a social group (the enterprise in the current case) to which the person is associated. In other words, the characteristics of the social group are in congruence with the personal values of a person. Thus, a strong social bond is developed between a person and the social group. The mainstream literature also regards this theory as an important theory to predict a person's behavior, as there are different studies in which the researchers have explicitly employed social identity theory to predict individual behavior [20,38,39]. Concerning the current context, the CSR activities of an enterprise at the level of employees provide an explicit logic to the workforce to form a strong identification with their socially responsible enterprise. Moreover, the CSR philosophy of an enterprise gives this sense to the workers that their enterprise cares for its employees. This caring attitude of an enterprise is well-placed among the workers, which ultimately induces their motivation to a higher level. All this process eventually urges the employees to put their sincere efforts into fostering the overall performance of an enterprise, including the economic performance. On a further note, at the employee level, CSR activities of an enterprise have their specific focus on the wellbeing of the workforce, and when the employees notice that their enterprise is putting extra efforts (via CSR) into the wellbeing and benefit of the employees, they are self-motivated to support their socially-responsible enterprise, implying that employees are also expected to gauge their efforts in a direction that is beneficial to the enterprise. In a nutshell, based on the CSR logic of an enterprise, the employees develop a social bond and willfully identify themselves with the enterprise.
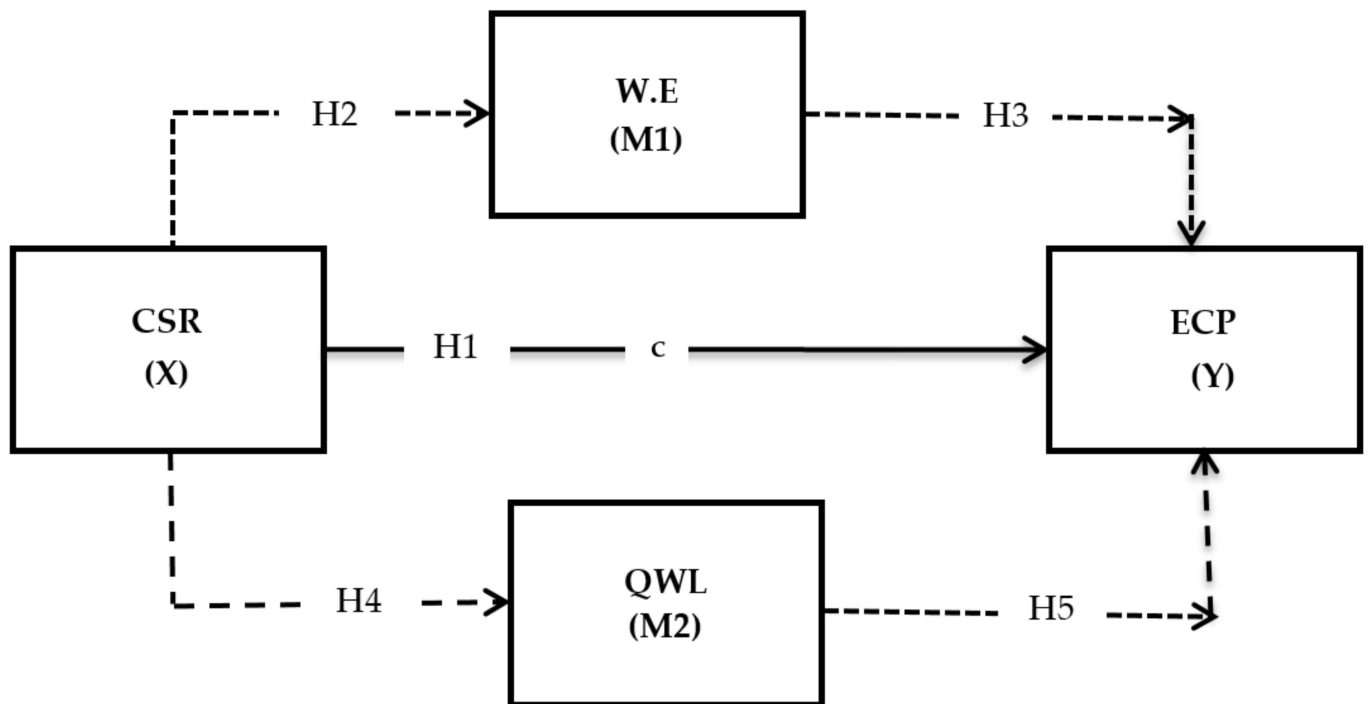
Figure 1. Proposed Research Model: CSR (X) = the independent construct, economic performance—ECP (Y) = the dependent construct, work engagement—W.E (M1) = the first mediating construct, quality of work-life—QWL (M2) = the second mediating construct, c = total effect.

2.2. CSR and Economic Performance

Research shows that investing in CSR activities can foster the economic performance of an enterprise compared to the competitors that do not engage themselves in CSR [40,41]. The main agenda of employee-level CSR activities is to focus on the wellbeing of the workers through responsible business operations [42]. Through CSR activities, a socially responsible enterprise seeks to develop a partnership with its employees to create better opportunities and convert the workplace into a place where employees happily perform their job [43]. Various research studies have reported on the positive link between CSR and economic performance [44–46]. Specifically, the positive relationship between CSR and economic performance stems from a stakeholder perspective. Considering the employees as an important stakeholder, a socially responsible enterprise works to the benefit of the shareholders and takes into consideration the wellbeing of its employees [47].

The work carried out by Bartlett and Preston [48] showed that a socially responsible enterprise is expected to mitigate the conflict of interest between different stakeholders. Theoretically, when the competing interests are minimized in an enterprise, it can be thought that it will lead to better performance. Moreover, it was also stated that a socially responsible enterprise faces fewer labor issues [49], implying that the workforce will perform their job efficiently and lead an enterprise to a better economic state. Furthermore, by referring to the social identity theory, when employees see their enterprise show concern for the betterment of the workers, this sense of caring creates a social bond, implying that every employee will be more actively participating in inducing the performance of their social group (the enterprise). Thus, the following hypothesis may be stated.

Hypothesis 1 (H1): *An enterprise's employee-level CSR activities can positively induce its economic performance.*

2.3. CSR, Work Engagement, and Economic Performance

W.E has received mounting importance in academic debate. Different studies have realized the importance of W.E to the success of an enterprise [50]. The study of Cesário and Chambel [51] recognized W.E as an essential factor in an enterprise's overall success. On the contrary, an enterprise with less engaged employees is hard to record a success [52,53]. Different factors can lead an enterprise to have a better and more engaged workforce. For example, enterprise culture and leadership have been reported to influence W.E of employees positively. At the same time, the potential of CSR has also been realized in some recent studies to foster W.E [22,54]. The work of Chaudhary and Akhouri [55] showed that W.E leads employees to show additional commitment for the betterment of a socially responsible enterprise. Specifically, it can be stated that engaged workers are fully absorbed into their job and partake in different activities that can lead an enterprise to a higher level of economic efficiency. Additionally, in a study, it was realized that the CSR orientation of an enterprise was the third most preferred agenda of an enterprise to foster the W.E of the employees [56]. Later on, the report conducted by the Kenexa Research Institute further asserted that the workers of a socially responsible enterprise show better engagement with their work as an outcome of the CSR orientation of their enterprise [57].

Importantly, the CSR orientation of an enterprise infuses the caring sense among the employees. This caring sense of employees works as a potential enabler for them to respond to their enterprise positively. Thus, they become more responsible and perform their job more efficiently. When linked to the current context, it can logically be stated that employees become more engaged in their job as an outcome of CSR. Better engagement of employees helps an enterprise show a higher level of performance, especially economic performance. Therefore, the following hypotheses may be suggested,

Hypothesis 2 (H2): *An enterprise's employee-level CSR activities can positively induce employees' work engagement.*

Hypothesis 3 (H3): *Work engagement mediates between CSR and the economic performance of an enterprise.*

2.4. CSR, Quality of Work-Life, and Economic Performance

The enterprises can motivate the workers to kindle their commitment to the enterprise to meet different enterprise objectives and foster overall performance [58]. Generally, the literature focuses on two motivators: extrinsic and intrinsic motivations [59,60]. The former deals with external rewards (salary, promotion). The latter (that is applied here) is associated with an inward sense of respect and pride, which can significantly influence the relationship between an enterprise and employees. From the perspective of QWL, it includes job features and the environment from the viewpoint of employee welfare, health, and satisfaction [61]. Generally, it was identified in the literature that the CSR activities of an enterprise could positively induce the QWL of employees. In this respect, the study of Kim et al. [62] unveiled that employees' CSR perception of their hotel directly links with QWL. The work carried out by Singhapakdi et al. [63] also mentioned the same. Given that employees spend a significant amount of their daily time at work, the intervention of the workplace has become an important part of their lives [64]. This is why various contemporary enterprises tend to discover different ways that can facilitate the employees with a conducive environment.

At the same time, the enterprises also desire to have a delighted workforce for better enterprise performance. Thus, enterprises not only tend to provide a better working environment to their employees but also take different steps to facilitate the employees beyond working environment settings by contributing to their welfare and improving their lives. All such activities fall under the umbrella of QWL [61,65]. In this context, literature positively links CSR with QWL [62,66]. The CSR activities of an enterprise may directly or indirectly produce different benefits for the employees. Referring to

this, the work of Crook [67] posited that CSR at the level of employees interrelates with human resource management as it intends to the wellbeing of the employees. Moreover, the study of Bohdanowicz and Zientara [68] mentioned that the CSR activities of an enterprise at the level of employees, for example, fair compensation, family support, and job resources, can positively spur their perception of QWL. Indeed the work of Jakubczak and Gotowska [69] acknowledged that employee-level CSR initiatives could positively influence their QWL. Generally, improved QWL perception of employees (as an outcome of CSR) can be linked with better employee performance, which can ultimately induce the performance of an enterprise.

Moreover, in line with the theory of social identity, the workers strongly identify themselves with a socially responsible enterprise, and thus they are better inclined to deliver their superior performance to improve the overall efficiency of their social group. At the same time, an improved QWL perception also enhances the sense of ownership on the part of employees, which ultimately urges them to contribute more and more to the overall performance of an enterprise. Therefore,

Hypothesis 4 (H4): *An enterprise's employee-level CSR activities can positively induce quality of work-life.*

Hypothesis 5 (H5): *quality of work-life mediates between CSR and the economic performance of an enterprise.*

3. Materials and Methods

3.1. Population, Sample, and the Data Collection

The hotel sector of Pakistan was the targeted segment for the current work. Indeed, the hotel sector in the country includes several national and international hotel chains, some of which have been operating in the country for decades. From an economic viewpoint, the hotel sector can be regarded as a critical economic contributor to the country's GDP. Currently, the share of the hotel sector in the GDP of Pakistan is above 7%. At the same time, it employs a multi-million workforce (almost 4 million) [70]. In the previous decades, the growth of this sector in the country was a bit slow. However, the recent improved law and order situation in the country, and with a special focus on the part of the government on this sector, the hotel business in the country has been rising in recent years. Keeping in view the government support and improved conditions of Pakistan, it is expected that the progress speed of the hotel sector will increase in the coming years. Although different hotel chains operate in different regions of the country, however mega cities of Pakistan (Lahore, Karachi, and Islamabad) are famous for the hotel business.

Equally important to mention here is that there is a congruence between the hotel sector and the business community. The businesses often arrange their meetings, seminars, and training in different hotels, Lahore, Karachi, and Islamabad are the industrial cities of Pakistan. Thus, all large hotel chains are established in these cities. This is why the sample of the current survey was collected from the employees serving in different hotels in these three cities.

Before finalizing the list of hotels for the current survey, the authors confirmed that they include the hotels that facilitate their employees with a CSR plan. In this regard, it was realized that five upscale hotels had specific CSR plans for the wellbeing of the employees. These five hotels include Serena, Avari, Ramada, Pearl Continental, and the Nishat hotels. After identifying such hotels, the authors communicated with the concerned department of these hotels for formal approval of the data collection. After seeking such approval, the authors were able to contact the employees serving in the targeted hotels. A representative sample of employees serving in different departments of a hotel, between the ages of 18 to 40 years and above, was included in this survey. On a further note, the data for the current analysis was collected between December 2020 to March 2021.

The instrument of the data collection was a self-administered questionnaire (adapted from different sources). Prior to finalizing the questionnaire items, experts from the field (academia and the hotel sector) were requested to assess the items of the survey. Specifically, two experts from the hotel sector and three professors from academia were requested by the authors to assess the items of the survey. The two experts from the hotel sector were the senior managers having vast experience in the field and at the same time, they had a good qualification level. Likewise, the experts from academia were three senior professors with a vast research background. These experts were explained by the researchers about the purpose and the theme of the current research to evaluate the suitability of the questionnaire items. This validation process is in line with the recommendations of the previous researchers [71,72]. After such expert review, the final version of the questionnaire was disseminated to the respondents. Generally, the questionnaire was divided into two main parts. The initial part was related to the demographic information (Table 1). The later part asked the respondents to record their perceptions on a five-point Likert scale. Initially, the authors disseminated a total of 600 questionnaires among the respondents. Eventually, a valid response of 66% was achieved (396 valid responses). On a final note, to maintain the ethical standards, the authors observed the ethical guidelines of the Helsinki Declaration [73]. In this vein, every respondent was assured of the confidentiality of the data they provided. Moreover, informed consent to voluntarily participate in the survey was also obtained from each respondent. Lastly, each respondent was conveyed by the authors that he or she could leave the survey at any stage if he or she was not comfortable in disclosing the information.

Table 1. Demographic profile of the sample.

Demographic	Frequency (*n* = 396)	%
Gender		
Male	268	67.67
Female	128	32.33
Age		
18 to 25 years	69	17.42
26 to 30 years	97	24.49
31 to 35 years	118	29.80
36 to 40 years	66	16.67
Above 40 years	46	11.62
Experience		
1 to 3 years	77	19.44
4 to 6 years	152	38.38
7 to 9 year	99	25.01
10 years and beyond	68	17.17
Category		
Manager/supervisor	97	24.50
Non-Manager	299	75.50

3.2. Measures

The authors utilized the existing scales to measure the construct of the current study (CSR, ECP, W.E, QWL). The logic behind considering the already existing scales was that such scales have their known reliability and validity. Various authors in their studies have also commented positively on employing the adapted scales [19,74,75]. In this respect, the items of CSR were taken from the study of Tamm et al. [76]. The scale consisted of six items that intended to record the extent to which the employees appreciate the CSR activities of an enterprise for their wellbeing and for the benefit of the surrounding. Other researchers such as Asante Boadi et al. [64] have also employed this scale to measure CSR from employees' perspectives. A sample item from this scale was "Management gives attention to employee's welfare". The items of QWL were borrowed from the study of Sirgy et al. [77]. This consisted of sixteen items, among which eight items were related to lower-order QWL,

and the other eight were related to higher-order QWL. One sample item from this scale was "I feel that my job allows me to realize my full potential". Similarly, the scale of W.E was adapted from, Schaufeli et al. [78], which included a total of nine items. A sample item was "I am enthusiastic about my job". Lastly, the scale of economic performance was adapted from Glaister et al. [79]. This scale consisted of six items to measure the perceptions of employees related to the economic performance of their enterprise compared to the rivals. For example, one item was "compared to the competitors, my hotel's growth in profits has increased".

3.3. Common Method Variance

Given that the current work information was collected from the same respondents, there may exist the issue of common method variance (CMV), which is a largely reported issue in survey designs [18,75,80]. The persistence of CMV in a dataset leads a researcher to infer misleading results. Moreover, due to CMV, the variance in responses during the data collection process may occur due to a biased instrument rather than the respondents' perception changes. Considering the critical importance of CMV, the authors took different theoretical and statistical steps to deal with this issue.

Theoretically, the items were scattered randomly throughout the questionnaire to the extent of theoretical steps. This was performed to avoid any sequencing building on the respondents' part while they recorded their responses. Statistically, two famous tests were performed to detect the potential threat of CMV. In the first place, famous Harman's single-factor test was employed. For this purpose, the SPSS software (version 23) was utilized. In this regard, a principal axis factoring (PAF) was carried out by fixing the number of factors to '1'. The output was analyzed in light of the recommendations of Harman [81]. In this regard, the most dominant factor was assessed to see if it explained 50% or above of the total variance. However, it was noted that the maximum explained variance by a single factor was 35.92, which was less than 50%. This implies that the CMV was not a potential issue in the current case.

In the second place, a common latent factor (CLF) technique was considered. For this, the AMOS software was employed. In doing so, the authors first developed a measurement model that was then compared with an alternate measurement model with a latent factor. These two models were compared to see any significant differences in factor loadings. To do this, the standardized factor loadings of both models were analyzed to see if there is any difference more than 0.2 [82] between any factor loadings between the actual measurement model and the alternate measurement model. These results have been reported in Table 2. As per the results, it was realized that no significant difference between the factor loadings of the two models was evident. For example, the original factor loading for CSR-1 was 0.792. However, after introducing a common factor, the factor loading was 0.811, showing a slight change of 0.019 (<0.2). All this implies that there was not a significant change that can be associated with a CLF. Therefore, it was established that CMV was not a critical issue in the current dataset.

Table 2. Common Latent Factor (CLF) results.

Item	Actual Model	Latent Factor Model	Difference
CSR1 ← CSR	0.792	0.811	0.019
CSR2 ← CSR	0.766	0.792	0.026
CSR3 ← CSR	0.882	0.919	0.037
CSR4 ← CSR	0.853	0.868	0.015
CSR5 ← CSR	0.769	0.779	0.010
CSR6 ← CSR	0.817	0.853	0.036
ECP1 ← ECP	0.839	0.878	0.039
ECP2 ← ECP	0.778	0.811	0.033

Table 2. *Cont.*

Item	Actual Model	Latent Factor Model	Difference
ECP3 ← ECP	0.868	0.891	0.023
ECP4 ← ECP	0.792	0.799	0.007
ECP5 ← ECP	0.798	0.816	0.018
ECP6 ← ECP	0.942	0.949	0.007
W.E1 ← W.E	0.851	0.855	0.004
W.E2 ← W.E	0.829	0.839	0.010
W.E3 ← W.E	0.745	0.782	0.037
W.E4 ← W.E	0.841	0.849	0.008
W.E5 ← W.E	0.783	0.811	0.028
W.E6 ← W.E	0.768	0.779	0.011
W.E7 ← W.E	0.844	0.849	0.005
W.E8 ← W.E	0.789	0.811	0.022
W.E9 ← W.E	0.822	0.834	0.012
QWL_l1 ← QWL	0.762	0.771	0.009
QWL_l2 ← QWL	0.839	0.895	0.056
QWL_l3 ← QWL	0.782	0.799	0.017
QWL_l4 ← QWL	0.833	0.842	0.009
QWL_l5 ← QWL	0.915	0.942	0.027
QWL_l6 ← QWL	0.825	0.833	0.008
QWL_l7 ← QWL	0.788	0.828	0.040
QWL_l8 ← QWL	0.860	0.872	0.012
QWL_h9 ← QWL	0.899	0.913	0.014
QWL_h10 ← QWL	0.728	0.763	0.035
QWL_h11 ← QWL	0.912	0.918	0.006
QWL_h12 ← QWL	0.788	0.824	0.036
QWL_h13 ← QWL	0.764	0.774	0.010
QWL_h14 ← QWL	0.836	0.842	0.006
QWL_h15 ← QWL	0.830	0.842	0.012

4. Results

4.1. Construct Evaluation

The successive statistical tests to detect any CMV issue confirmed that the current survey data is not suffering from a CMV threat. Thus the authors advanced the data analysis phase by performing various empirical tests for constructs validation. For example, the factor loadings were assessed (Table 3) for any weak factor loadings (λ) such as less than 0.70. It was found that the factor loadings for all items were significant. However, one item of QWL showed a weak factor loading. Thus this item was deleted from the analysis, and the remaining analysis was carried out with fifteen items of QWL. Moreover, the average variance value was calculated to validate the convergent validity of each construct (CSR, economic performance—ECP, W.E, and QWL). Generally, if AVE for a particular construct was found less than 0.5 [83], then the construct under investigation is assumed not to qualify to hold a good convergent validity. In this respect, the AVEs for all constructs were significant (CSR—0.663, ECP—0.702, W.E—0.654, QWL—0.682). Similarly, each construct was also evaluated for composite reliability, which is shown in Table 3 (the C.R values). It was revealed that all constructs had good reliability values (>0.7), implying that the standard criterion of composite reliability was met successfully (CSR—0.922, ECP—0.934, W.E—0.944, QWL—0.970).

Table 3. Factor loadings, convergent validity, and composite reliability.

Item	λ	λ²	E-Variance	∑λ²	Items	AVE	CR
Management is truthful and unbiased in relations with employees (CSR-1)	0.792	0.627	0.373				
Management gives attention to employee's welfare (CSR-2)	0.766	0.587	0.413				
My employer listens to employee health and safety matters (CSR-3)	0.882	0.778	0.222				
My employer considers the cleanliness of the environment (CSR-4)	0.853	0.728	0.272				
Management is honest with customers (CSR-5)	0.769	0.591	0.409				
My company does not consider only profit but also focus on social activities of the local community (CSR-6)	0.817	0.667	0.333	3.978	6	0.663	0.922
growth in profits, (ECP-1)	0.839	0.704	0.296				
growth in sales volume (ECP-2)	0.778	0.605	0.395				
growth in market share (ECP-3)	0.868	0.753	0.247				
after tax returns on total sales (ECP-4)	0.792	0.627	0.373				
ratio of total sales to total assets (ECP-5)	0.798	0.487	0.363				
overall performance (ECP-6)	0.942	0.887	0.113	4.214	6	0.702	0.934
At my work, I feel bursting with energy (W.E-1)	0.851	0.724	0.276				
At my job, I feel strong and vigorous (W.E-2)	0.829	0.687	0.313				
I am enthusiastic about my job (W.E-3)	0.745	0.555	0.445				
My job inspires me (W.E-4)	0.841	0.707	0.293				
When I get up in the morning, I feel like going to work (W.E-5)	0.783	0.613	0.387				
I feel happy when I am working intensely (W.E-6)	0.768	0.590	0.410				
I am proud of the work that I do (W.E-7)	0.844	0.712	0.288				
Unity with nature (W.E-8)	0.789	0.623	0.377				
I get carried away when I'm working (W.E-9)	0.822	0.676	0.324	5.887	9	0.654	0.944
I feel physically safe at work (QWL_l-1)	0.762	0.581	0.419				
My job provides good health benefits (QWL_l-2)	0.839	0.704	0.296				
I do my best to stay healthy and fit (QWL_l-3)	0.782	0.612	0.388				
I am satisfied with what I'm getting paid for my work (QWL_l-4)	0.833	0.694	0.306				
I feel that my job is secure for life (QWL_l-5)	0.915	0.837	0.163				
My job does well for my family (QWL_l-6)	0.825	0.681	0.319				
I have good friends at work (QWL_l-7)	0.788	0.621	0.379				
I have enough time away from work to enjoy other things in life (QWL_l-8)	0.860	0.740	0.260				
I feel appreciated at work (QWL_h-9)	0.899	0.808	0.192				
People at work and/or within my profession respect me as a professional and an expert in my field of work (QWL_h-10)	0.728	0.530	0.470				
I feel that my job allows me to realize my full potential (QWL_h-11)	0.912	0.832	0.168				
I feel that I am realizing my potential as an expert in my line of work (QWL_h-12)	0.788	0.621	0.379				
I feel that I'm always learning new things that help me do my job better (QWL_h-13)	0.764	0.584	0.416				
This job allows me to sharpen my professional skills (QWL_h-14)	0.836	0.699	0.301				
There is a lot of creativity involved in my job (QWL_h-15)	0.830	0.689	0.311	10.231	15	0.682	0.970

Notes: λ = Item loadings, C.R = composite reliability, ∑λ²= sum of square of item loadings, E-Variance = error variance.

Next, the authors performed a correlation (*r*) analysis to assess the amount and direction of the association amongst different pairs. In this regard, it was realized that all pairs were positively related (For example, CSR<=> ECP = 0.461, CSR<=> W.E = 0.383, and etc.). For detailed results, one can see Table 4, which contains all correlation results. Moreover, different measurement models were developed and compared against the hypothesized model (model-1 in Table 5). This was performed to establish whether the hypothesized model fits well with the data. In this respect, it was found that some of the alternate models

showed significant model fit values (especially model-4). However, when compared to the hypothesized model, the model fit values were superior in every case. For instance, the value of chi-square divided by degree of freedom (χ^2/df) was 1.709 < 3, and a smaller value is considered good. Likewise, a value greater than 0.9 for the normed fit index (NFI) and comparative fit index (CFI) is considered good for model fit. With this regard, the hypothesized model produced superior values (NFI = 0.951, CFI = 0.966). Lastly, for the root mean square of error approximation (RMSEA), a value < 0.08 is considered significant. In this vein, RMSEA = 0.0461 for the hypothesized model shows a significant value.

Table 4. Correlations and discriminant validity.

Construct	CSR	ECP	W.E	QWL
CSR	0.814	0.461 **	0.383 **	0.492 **
ECP		0.838	0.246 **	0.281 **
W.E			0.809	0.396 **
QWL				0.826
Mean	3.23	3.11	3.74	3.87
SD	0.64	0.72	0.53	0.44

Notes: S.D = standard deviation, ** = significant values of correlation, bold diagonal = discriminant validity values.

Table 5. Model fit comparison hypothesized vs. alternate models.

	Model-1 (Hypothesized)	Model-2 Two-Factor	Model-3 Three Factor	Model-4 Four-Factor
χ^2 (df)	1483.511 (868)	2844.692 (562)	2378.469 (749)	2068.733 (793)
χ^2/df	1.709	5.062	3.175	2.609
NFI	0.951	0.748	0.829	0.896
CFI	0.966	0.772	0.846	0.903
RMSEA	0.0461	0.0801	0.0652	0.0582

4.2. Hypotheses Evaluation

The successful processes of construct evaluation, correlations, and testing for model values led the authors to proceed with the last stage of the data analysis, which was hypotheses testing. For this purpose, the structural equation modeling (SEM) technique was employed. In this respect, the structural model was developed in two stages. In this first stage, the model was developed to know the direct effect of CSR, W.E, and QWL on ECP (Table 6). This was performed to validate H1, H2, and H4. In this vein, the direct effect structural model results revealed that H1, H2, and H4 influenced ECP significantly.

Table 6. The results for hypotheses (H1, H2, and H4).

Path	Relation	Estimates	SE	CR	*p*-Value	ULCI	LLCI	Decision
CSR → ECP (H1)	+	(β1) 0.423 **	0.031	12.193	***	0.259	0.198	Accepted
CSR → W.E (H2)	+	(β2) 0.298 **	0.029	13.413	***	0.202	0.163	Accepted
CSR → QWL (H4)	+	(β4) 0.492 **	0.030	12.333	***	0.311	0.265	Accepted

Notes: ULCI = upper-limit confidence interval, LLCI = lower-limit confidence interval, **, *** = significant values.

To infer such results, the beta values (β) and the *p*-values were analyzed. The results showed that all beta values were significant (CSR→ECP = 0.423; CSR→W.E = 0.289; CSR→QWL = 0.462). To explain further, the beta value for H1 (CSR→ECP) was 0.423, which shows that one unit change in CSR explains 0.423 units of variation in ECP. Further, this variation in ECP was positive. Lastly, the confidence intervals (both upper and lower) in all cases did not include a zero value, implying that H1, H2, and H4 were all accepted. These results are in line with previous studies. For example, regarding H1, the studies of Hernández, et al. [84] and Blasi et al. [85] confirmed a positive association between CSR

and ECP. For H2 and H4, the studies of Farid et al. [22] and Kim et al. [23] confirmed a positive impact of CSR on W.E and QWL perceptions of employees.

In the second stage, the structural model was developed again. However, this time, QWL and W.E were included in the model as mediators. This was performed to validate H3 and H5. To carry out this process, the famous bootstrapping technique was employed. In this vein, a larger bootstrapping sample (2000) was considered in AMOS software. In this regard, the results of the bootstrapping (Table 7) established that both W.E and QWL significantly mediate between CSR and ECP (CSR → W.E → ECP = 0.128; CSR → QWL → ECP = 0.153; $p < 0.05$). These results confirmed that H3 and H5 were also accepted.

Table 7. Mediation results for H3 and H5.

Path	Relation	Estimates	S.E	Z-Score	*p*-Value	ULCI	LLCI	Decision
CSR → W.E → ECP(H3)	+	(β3) 0.128 **	0.026	4.923	***	0.182	0.126	Accepted
CSR → QWL → ECP(H5)	+	(β5) 0.153 **	0.019	8.052	***	0.177	0.142	Accepted

Notes: ULCI = upper-limit confidence interval, LLCI = lower-limit confidence interval, **, *** = significant values, S.E = standard error.

5. Discussion

The authors identified some specific objectives at the onset of this document. These objectives can now be discussed in light of the empirical findings. To this vein, one of the objectives was to see whether CSR activities of a hotel enterprise at the level of employees can foster its economic performance. To this end, the empirical outcomes confirmed that there exists a positive relationship between employee-level CSR activities of a hotel enterprise and its economic performance. The underlying reason for this outcome lies in the caring attitude of an enterprise for its employees. When a socially responsible enterprise focuses on the wellbeing of its employees through CSR, the employees feel a sense of belongingness and ownership with their enterprise. In return, they become self-motivated to gauge their efforts in directions that can foster the overall efficiency of an enterprise. Prior studies have also documented a positive relationship between employees' positive attitudes and organizational performance [86,87]. Moreover, the recent study of Burlea-Schiopoiu and Mihai [88] also documents a positive influence of CSR investment of an enterprise on its financial health. Likewise, Idowu et al. [89] also acknowledged that the role of CSR is very important for an enterprise to induce its performance even in times of crisis. However, the current draft takes a different position by proposing employee-level CSR activities as an enabler for the enhanced economic performance of a hotel enterprise through the employees.

Further, at the onset of this draft, another specified objective was to see the effects of employee-level CSR activities of an enterprise on W.E and QWL perceptions of employees. In this aspect, it was noted that W.E and QWL were positively influenced by the CSR orientation of a socially responsible hotel enterprise. Though the empirical outcomes supported these outcomes, these outcomes can also be explained in light of theory. Linking the above outcomes with social identity theory, the authors feel these outcomes are logical. Following the crux of the above theory, the CSR orientation of a hotel enterprise creates a kind of strong social bond between employees and a hotel. Several prior studies document the positive outcomes of employees' identification with their enterprise [90,91]. At the same time, the literature also mentions that when employees identify themselves with an enterprise, they show extra commitment to foster the overall performance of their social group (the hotel enterprise in the current case). When applied to the current perspective, employee-level CSR activities of a hotel enterprise are designed to improve the wellbeing of the workers in an enterprise. When employees receive different benefits from their socially responsible hotel, it not only improves their QWL perception but, at the same time, also enhances their engagement. The positive outcomes of W.E and QWL on enterprise performance are well documented in the previous studies, too [9,92,93]. Further, the study of Burlea-Schiopoiu and Balan [94] also shows that the social and environmental

responsibility of an enterprise can significantly shape the behavior of individuals. The current study results confirmed that employee-level CSR activities of a hotel enterprise positively influence W.E and QWL perceptions of employees, which eventually contribute to an enhanced level of economic efficiency. Thus the mediating role of W.E and QWL was empirically confirmed by the statistical findings of the current work.

5.1. Implications for Theory

To the extent of theory, the current research work attempts to advance the field of CSR, enterprise psychology, and employees' wellbeing by following ways. First, the current work is a different addition in the field of CSR from the perspective of employees, as it places CSR to an individual level (at the level of employees). Unlike the majority of the previous studies that document CSR effectiveness at an organizational level [95–97], the current work advances the field from an individual-level CSR perspective. Second, the current work is one of the sparse studies in the field of enterprise psychology that seeks to explain the underlying mechanism through which employees are well engaged with an enterprise due to its CSR orientation. At the same time, the current work also advances the enterprise psychology field by proposing a positive relationship between employee-level CSR and QWL. Thirdly, the current work advances the available literature on enterprise performance, especially economic performance, by incorporating the seminal role of employees. Though different prior studies have investigated the factors that impact employees' positive behavior [22,98], the case of the hotel sector remained under-explored. Lastly, the current work also intends to advance the field of employees' wellbeing from an employee-level CSR perspective. To this end, different prior studies have documented how employees' wellbeing at work can be enhanced [99,100]. However, the notion of CSR has just recently joined the lexicon of employee wellbeing.

5.2. Implications for Practice

When looked at from the lens of practical implications, the current work is equally important as it offers different practical implications to the hotel sector of Pakistan. First of all, the current work offers a different insight to the management of hotel enterprises to foster W.E and to improve their QWL perception through CSR. Given that the hotel sector is badly reputed globally for a higher turnover and disengaged workers, the above finding has a special significance to this sector. In this vein, the current study offers this sector an effective tool in CSR to keep the employees well-engaged and motivated.

Further, from the competition perspective, the current work also has an important implication. In this regard, referring to the service-dominant logic to the behavioral economics, the employees are critical to any service industry. Unlike the manufacturing industry, services are largely dependent on employees to outperform their rivals. To this end, the current study reveals that employee-level CSR activities improve the wellbeing of the workers, which turns them into a delighted workforce. A workforce that is well satisfied and happy with its employer is expected to contribute extra-ordinarily to support their enterprise to remain alive in the competition. Lastly, from an economic perspective, the current study suggests that the CSR orientation of a hotel enterprise is a win-win case. Under the umbrella of CSR, a hotel enterprise shows concern for employees' wellbeing, and in return, the employees show concern for the wellbeing of the enterprise. All this process eventually makes it possible for a socially responsible hotel enterprise to spur its economic performance.

5.3. Limitations and Future Research Directions

Though the current work has made different important theoretical and practical implications, it still faces different limitations. However, such limitations also open new avenues for future researchers. In this vein, the first limitation lies with the geographic orientation of the current study, as this study only considered a few cities (Lahore, Karachi, and Islamabad). Therefore, future researchers should consider more cities so that a better

and larger aspect may be realized. Secondly, though the hypothesized relations were found significant, it is to be mentioned that human psychology is complex to understand. In this respect, the current study only employed CSR to explain the underlying psychology of employees to foster their W.E and QWL. However, the personal factors were neglected. Therefore, in future studies, personal factors such as altruistic values may also be included in the hypothesized model for a better explanation. Similarly, the current study's findings may remain limited in its scope because a cross-sectional survey design was employed, limiting the causality of association among different constructs. In this regard, a better approach for future studies may be to incorporate a longitudinal data design. Likewise, given that CSR is context and culturally specific, the current survey findings may remain similar for the such as cultures (India, Bangladesh, etc.). However, due care is necessary for different cultures before interpreting the current survey results. Lastly, the current research followed a non-probability sampling method (convenient sampling), which is less preferred over a probability sampling technique for better sample representativeness. Therefore, for future researchers, it is recommended to opt for a probability sampling technique.

6. Conclusions

To conclude, the current study documents an enhanced economic performance of a hotel enterprise as a result of its CSR commitment. Considering the tough competitive situation in every sector, the current study presents CSR as an important strategic enabler to outperform the rivals by elevating the wellbeing of the employees. Though the previous studies show a positive influence of CSR initiatives of an enterprise on its employees' behavior [101,102], however, the current work attempts to advance the field by stating that an enterprise's CSR investment in its employees not only shape their behavior, it also gives positive returns to a socially responsible enterprise by improving its economic performance.

Given that fostering economic performance will remain an important business imperative for every sector, the current study presents employee-level CSR as a way forward for the hotel sector of Pakistan from the perspective of economic performance. Moreover, the current study also highlights the seminal role of CSR to convert the employees of a socially responsible hotel enterprise into happy and satisfied workers [103]. When employees are well satisfied and delighted with their enterprise, a better employee-employer relationship is formed, which eventually leads an enterprise to show superior performance. Lastly, as the issues of sustainable development, sustainable future, climate change, and sustainability have emerged as important business imperatives, the CSR activities of a hotel enterprise may also be helpful for an enterprise to net carbon neutrality through its employees. As the engaged workers [104] with an improved quality of work-life [105] as an outcome of CSR also support an enterprise to achieve its sustainability objectives.

References

1. Wolf, J. Improving the Sustainable Development of Firms: The Role of Employees. *Bus. Strategy Environ.* **2013**, *22*, 92–108. [CrossRef]
2. Clack, L. Employee Engagement: Keys to Organizational Success. In *The Palgrave Handbook of Workplace Well-Being*; Palgrave Macmillan: Cham, Switzerland, 2020; pp. 1–28.
3. Abualoush, S.H.; Obeidat, A.M.; Tarhini, A.; Masa'Deh, R.; Al-Badi, A. The role of employees' empowerment as an intermediary variable between knowledge management and information systems on employees' performance. *VINE J. Inf. Knowl. Manag. Syst.* **2018**, *48*, 217–237. [CrossRef]
4. Caiado, R.G.G.; de Freitas Dias, R.; Mattos, L.V.; Quelhas, O.L.G.; Filho, W.L. Towards sustainable development through the perspective of eco-efficiency—A systematic literature review. *J. Clean. Prod.* **2017**, *165*, 890–904. [CrossRef]
5. Jain, P.; Vyas, V.; Roy, A. Exploring the mediating role of intellectual capital and competitive advantage on the relation between CSR and financial performance in SMEs. *Soc. Responsib. J.* **2017**, *13*, 1–23. [CrossRef]
6. Erica. 8 Causes of Employee Turnover in Hospitality. Available online: https://harver.com/blog/causes-of-employee-turnover-in-hospitality/ (accessed on 11 February 2021).
7. Glenn, H. 4 Truths about Hotel Employee Retention. Available online: https://www.hotelmanagement.net/4-truths-about-hotel-worker-employee-retention#:~{}:text=It\T1\textquoterights%20so%20serious%2C%20there\T1\textquoterights%20an,staff%20departing%20every%20single%20month.&text=It\T1\textquoterights%20so%20serious%2C%20there\T1\textquoterights%20an,staff%20departing%20every%20single%20month (accessed on 11 February 2021).
8. Amanda, F. Why Does the Hospitality Industry Have Such High Turnover? Available online: https://www.4hoteliers.com/features/article/13232 (accessed on 11 February 2021).
9. Al-Dalahmeh, M.; Masa'Deh, R.; Abu Khalaf, R.K.; Obeidat, B.Y. The Effect of Employee Engagement on Organizational Performance Via the Mediating Role of Job Satisfaction: The Case of IT Employees in Jordanian Banking Sector. *Mod. Appl. Sci.* **2018**, *12*, 17. [CrossRef]
10. Tensay, A.T.; Singh, M. The nexus between HRM, employee engagement and organizational performance of federal public service organizations in Ethiopia. *Heliyon* **2020**, *6*, e04094. [CrossRef]
11. Leitão, J.; Pereira, D.; Gonçalves, Â. Quality of Work Life and Organizational Performance: Workers' Feelings of Contributing, or Not, to the Organization's Productivity. *Int. J. Environ. Res. Public Health* **2019**, *16*, 3803. [CrossRef]
12. Rolstadås, A. Enterprise performance measurement. *Int. J. Oper. Prod. Manag.* **1998**, *18*, 989–999. [CrossRef]
13. Sarfraz, M.; Qun, W.; Abdullah, M.I.; Alvi, A.T. Employees' Perception of Corporate Social Responsibility Impact on Employee Outcomes: Mediating Role of Organizational Justice for Small and Medium Enterprises (SMEs). *Sustainability* **2018**, *10*, 2429. [CrossRef]
14. Verčič, A.T.; Ćorić, D.S. The relationship between reputation, employer branding and corporate social responsibility. *Public Relat. Rev.* **2018**, *44*, 444–452. [CrossRef]
15. Story, J.; Castanheira, F.; Hartig, S. Corporate social responsibility and organizational attractiveness: Implications for talent management. *Soc. Responsib. J.* **2016**, *12*, 484–505. [CrossRef]
16. Martínez, P.; Pérez, A.; del Bosque, I.R. CSR influence on hotel brand image and loyalty. *Acad. Revista Latinoam. Adm.* **2014**, *27*, 267–283. [CrossRef]
17. Popoli, P. Linking CSR strategy and brand image: Different approaches in local and global markets. *Mark. Theory* **2011**, *11*, 419–433. [CrossRef]
18. Guo, M.; Ahmad, N.; Adnan, M.; Scholz, M.; Rehman, K.-U.; Naveed, R.T. The Relationship of CSR and Employee Creativity in the Hotel Sector: The Mediating Role of Job Autonomy. *Sustainability* **2021**, *13*, 10032. [CrossRef]
19. Murtaza, S.A.; Mahmood, A.; Saleem, S.; Ahmad, N.; Sharif, M.; Molnár, E. Proposing Stewardship Theory as an Alternate to Explain the Relationship between CSR and Employees' Pro-Environmental Behavior. *Sustainability* **2021**, *13*, 8558. [CrossRef]
20. Ahmad, N.; Scholz, M.; Arshad, M.Z.; Jafri, S.K.A.; Sabir, R.I.; Khan, W.A.; Han, H. The Inter-Relation of Corporate Social Responsibility at Employee Level, Servant Leadership, and Innovative Work Behavior in the Time of Crisis from the Healthcare Sector of Pakistan. *Int. J. Environ. Res. Public Health* **2021**, *18*, 4608. [CrossRef]
21. Nazir, O.; Islam, J.U.; Rahman, Z. Effect of CSR participation on employee sense of purpose and experienced meaningfulness: A self-determination theory perspective. *J. Hosp. Tour. Manag.* **2021**, *46*, 123–133. [CrossRef]
22. Farid, T.; Iqbal, S.; Ma, J.; Castro-González, S.; Khattak, A.; Khan, M.K. Employees' Perceptions of CSR, Work Engagement, and Organizational Citizenship Behavior: The Mediating Effects of Organizational Justice. *Int. J. Environ. Res. Public Health* **2019**, *16*, 1731. [CrossRef]
23. Kim, J.; Milliman, J.; Lucas, A. Effects of CSR on employee retention via identification and quality-of-work-life. *Int. J. Contemp. Hosp. Manag.* **2020**, *32*, 1163–1179. [CrossRef]
24. Nazir, O.; Islam, J.U. Influence of CSR-specific activities on work engagement and employees' innovative work behaviour: An empirical investigation. *Curr. Issues Tour.* **2020**, *23*, 3054–3072. [CrossRef]
25. Dey, P.K.; Petridis, N.E.; Petridis, K.; Malesios, C.; Nixon, J.D.; Ghosh, S.K. Environmental management and corporate social responsibility practices of small and medium-sized enterprises. *J. Clean. Prod.* **2018**, *195*, 687–702. [CrossRef]
26. Babiak, K.; Trendafilova, S. CSR and environmental responsibility: Motives and pressures to adopt green management practices. *Corp. Soc. Responsib. Environ. Manag.* **2011**, *18*, 11–24. [CrossRef]

27. Kasim, A. Socio-Environmentally Responsible Hotel Business: Do Tourists to Penang Island, Malaysia Care? *J. Hosp. Leis. Mark.* **2004**, *11*, 5–28. [CrossRef]
28. Kasim, A. Corporate Environmentalism in the Hotel Sector: Evidence of Drivers and Barriers in Penang, Malaysia. *J. Sustain. Tour.* **2007**, *15*, 680–699. [CrossRef]
29. Zutshi, A.; Creed, A.; Panwar, R.; Willis, L. Corporate social responsibility (CSR): Curators' specific responses from Australian museums and art galleries. *Curr. Issues Tour.* **2021**, *24*, 651–667. [CrossRef]
30. Ahmad, N.; Mahmood, A.; Ariza-Montes, A.; Han, H.; Hernández-Perlines, F.; Araya-Castillo, L.; Scholz, M. Sustainable Businesses Speak to the Heart of Consumers: Looking at Sustainability with a Marketing Lens to Reap Banking Consumers' Loyalty. *Sustainability* **2021**, *13*, 3828. [CrossRef]
31. Nardella, G.; Brammer, S.; Surdu, I. Shame on Who? The Effects of Corporate Irresponsibility and Social Performance on Organizational Reputation. *Br. J. Manag.* **2020**, *31*, 5–23. [CrossRef]
32. González-Rodríguez, M.R.; Martín-Samper, R.C.; Köseoglu, M.A.; Okumus, F. Hotels' corporate social responsibility practices, organizational culture, firm reputation, and performance. *J. Sustain. Tour.* **2019**, *27*, 398–419. [CrossRef]
33. Lee, S.-Y.; Seo, Y.W. Corporate Social Responsibility Motive Attribution by Service Employees in the Parcel Logistics Industry as a Moderator between CSR Perception and Organizational Effectiveness. *Sustainability* **2017**, *9*, 355. [CrossRef]
34. Olowokudejo, F.; Aduloju, S.A.; Oke, S.A. Corporate social responsibility and organizational effectiveness of insurance companies in Nigeria. *J. Risk Financ.* **2011**, *12*, 156–167. [CrossRef]
35. Jones, D.A.; Willness, C.R.; Glavas, A. When Corporate Social Responsibility (CSR) Meets Organizational Psychology: New Frontiers in Micro-CSR Research, and Fulfilling a Quid Pro Quo through Multilevel Insights. *Front. Psychol.* **2017**, *8*, 520. [CrossRef] [PubMed]
36. Ahmad, N.; Ullah, Z.; Arshad, M.Z.; Kamran, H.W.; Scholz, M.; Han, H. Relationship between corporate social responsibility at the micro-level and environmental performance: The mediating role of employee pro-environmental behavior and the moderating role of gender. *Sustain. Prod. Consum.* **2021**, *27*, 1138–1148. [CrossRef]
37. Tajfel, H. Social categorization, social identity and social comparison. *Differ. Between Soc. Group* **1978**, 61–76.
38. Nason, R.S.; Bacq, S.; Gras, D. A Behavioral Theory of Social Performance: Social Identity and Stakeholder Expectations. *Acad. Manag. Rev.* **2018**, *43*, 259–283. [CrossRef]
39. Chattopahyay, P.; George, E. Examining the effects of work externalization through the lens of social identity theory. *J. Appl. Psychol.* **2001**, *86*, 781–788. [CrossRef]
40. Cavaco, S.; Crifo, P. CSR and financial performance: Complementarity between environmental, social and business behaviours. *Appl. Econ.* **2014**, *46*, 3323–3338. [CrossRef]
41. Cho, S.J.; Chung, C.Y.; Young, J. Study on the Relationship between CSR and Financial Performance. *Sustainability* **2019**, *11*, 343. [CrossRef]
42. Kim, H.; Woo, E.; Uysal, M.; Kwon, N. The effects of corporate social responsibility (CSR) on employee well-being in the hospitality industry. *Int. J. Contemp. Hosp. Manag.* **2018**, *30*, 1584–1600. [CrossRef]
43. Espasandín-Bustelo, F.; Ganaza-Vargas, J.; Diaz-Carrion, R. Employee happiness and corporate social responsibility: The role of organizational culture. *Empl. Relat.* **2021**, *43*, 609–629. [CrossRef]
44. Al-Malkawi, H.-A.N.; Javaid, S. Corporate social responsibility and financial performance in Saudi Arabia. *Manag. Financ.* **2018**, *44*, 648–664. [CrossRef]
45. Hasan, I.; Kobeissi, N.; Liu, L.; Wang, H. Corporate Social Responsibility and Firm Financial Performance: The Mediating Role of Productivity. *J. Bus. Ethics* **2018**, *149*, 671–688. [CrossRef]
46. Torugsa, N.A.; O'donohue, W.; Hecker, R. Capabilities, Proactive CSR and Financial Performance in SMEs: Empirical Evidence from an Australian Manufacturing Industry Sector. *J. Bus. Ethics* **2012**, *109*, 483–500. [CrossRef]
47. Macassa, G.; McGrath, C.; Tomaselli, G.; Buttigieg, S.C. Corporate social responsibility and internal stakeholders' health and well-being in Europe: A systematic descriptive review. *Health Promot. Int.* **2021**, *36*, 866–883. [CrossRef] [PubMed]
48. Bartlett, A.; Preston, D. Can Ethical Behaviour Really Exist in Business. *J. Bus. Ethics* **2000**, *23*, 199–209. [CrossRef]
49. Alonso-Almeida, M.D.M.; Llach, J. Socially responsible companies: Are they the best workplace for millennials? A cross-national analysis. *Corp. Soc. Responsib. Environ. Manag.* **2018**, *26*, 238–247. [CrossRef]
50. Kaliannan, M.; Adjovu, S.N. Effective Employee Engagement and Organizational Success: A Case Study. *Procedia-Soc. Behav. Sci.* **2015**, *172*, 161–168. [CrossRef]
51. Cesário, F.; Chambel, M.J. Linking Organizational Commitment and Work Engagement to Employee Performance. *Knowl. Process Manag.* **2017**, *24*, 152–158. [CrossRef]
52. Kim, W.; Park, J. Examining Structural Relationships between Work Engagement, Organizational Procedural Justice, Knowledge Sharing, and Innovative Work Behavior for Sustainable Organizations. *Sustainability* **2017**, *9*, 205. [CrossRef]
53. Kodden, B. The Relationship between Work Engagement and Sustainable Performance. In *The Art of Sustainable Performance*; Springer: Cham, Switzerland, 2020; pp. 39–45.
54. Gao, Y.; Zhang, D.; Huo, Y. Corporate social responsibility and work engagement: Testing a moderated mediation model. *J. Bus. Psychol.* **2017**, *33*, 661–673. [CrossRef]
55. Chaudhary, R.; Akhouri, A. CSR Attributions, Work engagement and Creativity: Examining the role of Authentic Leadership. In *Academy of Management Proceedings*; Academy of Management: Briarcliff Manor, NY, USA, 2018; Volume 2018, p. 16800.

56.   Perrin, T. Closing the Engagement Gap: A Road Map for Driving Superior Business Performance. Available online: https://engageforsuccess.org/wp-content/uploads/2015/10/Closing-the-engagement-gap-TowersPerrin.pdf (accessed on 21 August 2021).

57.   Parul, B. Can CSR Boost Employee Engagement? Available online: https://www.peoplematters.in/article/talent-management/9-trends-that-will-shape-future-workplaces-16459 (accessed on 21 August 2021).

58.   Bear, G.; Slaughter, J.C.; Mantz, L.S.; Farley-Ripple, E. Rewards, praise, and punitive consequences: Relations with intrinsic and extrinsic motivation. *Teach. Teach. Educ.* **2017**, *65*, 10–20. [CrossRef]

59.   Cameron, J. Negative Effects of Reward on Intrinsic Motivation—A Limited Phenomenon: Comment on Deci, Koestner, and Ryan (2001). *Rev. Educ. Res.* **2001**, *71*, 29–42. [CrossRef]

60.   Deci, E.L.; Koestner, R.; Ryan, R.M. Extrinsic Rewards and Intrinsic Motivation in Education: Reconsidered Once Again. *Rev. Educ. Res.* **2001**, *71*, 1–27. [CrossRef]

61.   Wang, E.S.T.; Lin, C.-L. How work design characteristics affect service employees' work–family conflicts. *Serv. Ind. J.* **2018**, *38*, 925–947. [CrossRef]

62.   Kim, H.L.; Rhou, Y.; Uysal, M.; Kwon, N. An examination of the links between corporate social responsibility (CSR) and its internal consequences. *Int. J. Hosp. Manag.* **2017**, *61*, 26–34. [CrossRef]

63.   Singhapakdi, A.; Lee, D.-J.; Sirgy, M.J.; Senasu, K. The impact of incongruity between an organization's CSR orientation and its employees' CSR orientation on employees' quality of work life. *J. Bus. Res.* **2015**, *68*, 60–66. [CrossRef]

64.   Boadi, E.A.; He, Z.; Bosompem, J.; Opata, C.N.; Boadi, E.K. Employees' perception of corporate social responsibility (CSR) and its effects on internal outcomes. *Serv. Ind. J.* **2019**, *40*, 611–632. [CrossRef]

65.   Alrawadieh, Z.; Cetin, G.; Dincer, M.Z.; Dincer, F.I. The impact of emotional dissonance on quality of work life and life satisfaction of tour guides. *Serv. Ind. J.* **2020**, *40*, 50–64. [CrossRef]

66.   Kim, H.; Rhou, Y.; Topcuoglu, E.; Kim, Y.G. Why hotel employees care about Corporate Social Responsibility (CSR): Using need satisfaction theory. *Int. J. Hosp. Manag.* **2020**, *87*, 102505. [CrossRef]

67.   Crook, C. The good company. The movement for corporate social responsibility has won the battle of ideas. *Economist* **2005**, *374*, 3–4.

68.   Bohdanowicz, P.; Zientara, P. Hotel Companies' Contribution to Improving the Quality of Life of Local Communities and the Well-Being of Their Employees. *Tour. Hosp. Res.* **2009**, *9*, 147–158. [CrossRef]

69.   Jakubczak, A.; Gotowska, M. The quality of work life and socially responsible actions directed at employees on the example of a service company. *Acta Sci. Polonorum. Oeconomia* **2015**, *14*, 37–46.

70.   Hadi, P. Pakistan Evolving to Develop Human Capacity in Tourism. Available online: https://www.globalvillagespace.com/pakistan-evolving-to-develop-human-capacity-in-tourism/ (accessed on 14 August 2021).

71.   Gjersing, L.; Caplehorn, J.R.M.; Clausen, T. Cross-cultural adaptation of research instruments: Language, setting, time and statistical considerations. *BMC Med. Res. Methodol.* **2010**, *10*, 13. [CrossRef] [PubMed]

72.   Fernández-Gómez, E.; Martín-Salvador, A.; Luque-Vara, T.; Sánchez-Ojeda, M.A.; Navarro-Prado, S.; Enrique-Mirón, C. Content Validation through Expert Judgement of an Instrument on the Nutritional Knowledge, Beliefs, and Habits of Pregnant Women. *Nutrients* **2020**, *12*, 1136. [CrossRef]

73.   Rickham, P.P. Human Experimentation: Code of Ethics of World Medical Association. Declaration of Helsinki. *Br. Med. J.* **1964**, *2*, 18.

74.   Hyman, L.; Lamb, J.; Bulmer, M. The use of pre-existing survey questions: Implications for data quality. In Proceedings of the European Conference on Quality in Survey Statistics, Wales, UK, 24–26 April 2005; pp. 1–8.

75.   Ahmad, N.; Naveed, R.T.; Scholz, M.; Irfan, M.; Usman, M.; Ahmad, I. CSR Communication through Social Media: A Litmus Test for Banking Consumers' Loyalty. *Sustainability* **2021**, *13*, 2319. [CrossRef]

76.   Tamm, K.; Eamets, R.; Mõtsmees, P. Relationship between corporate social responsibility and job satisfaction: The case of Baltic countries. *Univ. Tartu Fac. Econ. Bus. Adm. Work. Pap.* **2010**. [CrossRef]

77.   Sirgy, M.J.; Efraty, D.; Siegel, P.; Lee, D.-J. A New Measure of Quality of Work Life (QWL) Based on Need Satisfaction and Spillover Theories. *Soc. Indic. Res.* **2001**, *55*, 241–302. [CrossRef]

78.   Schaufeli, W.B.; Bakker, A.B.; Salanova, M. The measurement of work engagement with a short questionnaire: A cross-national study. *Educ. Psychol. Meas.* **2006**, *66*, 701–716. [CrossRef]

79.   Glaister, K.W.; Dinçer, Ö.; Tatoglu, E.; Demirbag, M.; Zaim, S. A causal analysis of formal strategic planning and firm performance. *Manag. Decis.* **2008**, *46*, 365–391. [CrossRef]

80.   Chen, J.-J.; Liu, M.F. Does the Internet Expand the Educational Gap Among Different Social Classes? The Protective Role of Future Orientation. *Front. Psychol.* **2021**, *12*, 647351. [CrossRef]

81.   Harman, H.H. *Modern Factor Analysis*; University of Chicago Press: Chicago, IL, USA, 1976.

82.   Podsakoff, P.M.; MacKenzie, S.B.; Lee, J.-Y. Common method biases in behavioral research: A critical review of the literature and recommended remedies. *J. Appl. Psychol.* **2003**, *88*, 879–903. [CrossRef] [PubMed]

83.   Fornell, C.; Larcker, D.F. Evaluating structural equation models with unobservable variables and measurement error. *J. Mark. Res.* **1981**, *18*, 39–50. [CrossRef]

84. Hernández, J.P.S.-I.; Yañez-Araque, B.; Moreno-García, J. Moderating effect of firm size on the influence of corporate social responsibility in the economic performance of micro-, small- and medium-sized enterprises. *Technol. Forecast. Soc. Chang.* **2020**, *151*, 119774. [CrossRef]

85. Blasi, S.; Caporin, M.; Fontini, F. A Multidimensional Analysis of the Relationship Between Corporate Social Responsibility and Firms' Economic Performance. *Ecol. Econ.* **2018**, *147*, 218–229. [CrossRef]

86. Saari, L.M.; Judge, T.A. Employee attitudes and job satisfaction. *Hum. Resour. Manag.* **2004**, *43*, 395–407. [CrossRef]

87. Luthans, F. The need for and meaning of positive organizational behavior. *J. Organ. Behav.* **2002**, *23*, 695–706. [CrossRef]

88. Burlea-Schiopoiu, A.; Mihai, L.S. An Integrated Framework on the Sustainability of SMEs. *Sustainability* **2019**, *11*, 6026. [CrossRef]

89. Burlea, A.S.; Vertigans, S.; Idowu, S.O. *Corporate Social Responsibility in Times of Crisis*; Springer: Cham, Switzerland, 2017.

90. Hogg, M.A. A Social Identity Theory of Leadership. *Pers. Soc. Psychol. Rev.* **2001**, *5*, 184–200. [CrossRef]

91. Van Knippenberg, D. Work motivation and performance: A social identity perspective. *Appl. Psychol.* **2000**, *49*, 357–371. [CrossRef]

92. Markos, S.; Sridevi, M.S. Employee engagement: The key to improving performance. *Int. J. Bus. Manag.* **2010**, *5*, 89.

93. Thevanes, N.; Harikaran, S. Work-Life Balance and Organizational Performance: The Mediating Role of Organizational Citizenship Behavior. *Asian J. Soc. Sci. Manag. Stud.* **2020**, *7*, 280–287. [CrossRef]

94. Burlea-Schiopoiu, A.; Balan, D.A. Modelling the impact of corporate reputation on customers' behaviour. *Corp. Soc. Responsib. Environ. Manag.* **2021**, *28*, 1142–1156. [CrossRef]

95. Mahmood, A.; Bashir, J. How does corporate social responsibility transform brand reputation into brand equity? Economic and noneconomic perspectives of CSR. *Int. J. Eng. Bus. Manag.* **2020**, *12*, 1847979020927547. [CrossRef]

96. Sharma, R.; Jain, V. CSR, Trust, Brand Loyalty and Brand Equity: Empirical Evidences from Sportswear Industry in the NCR Region of India. *Metamorph. J. Manag. Res.* **2019**, *18*, 57–67. [CrossRef]

97. Ibrahim, U.A.; Abubakar, A. Assessing the Influence of Corporate Social Responsibility on Organizational Image in Selected Food and Beverage Companies in Nigeria. *Sci. J. Bus. Manag.* **2020**, *8*, 27–34. [CrossRef]

98. Meynhardt, T.; Brieger, S.A.; Hermann, C. Organizational public value and employee life satisfaction: The mediating roles of work engagement and organizational citizenship behavior. *Int. J. Hum. Resour. Manag.* **2020**, *31*, 1560–1593. [CrossRef]

99. Yan, R.; Basheer, M.F.; Irfan, M.; Naveed, R.T. Role of Psychological Factors in Employee Well-being and Employee Performance: An Empirical Evidence from Pakistan. *Rev. Argent. Clínica Psicológica* **2020**, *29*, 638–650.

100. Gorgenyi-Hegyes, E.; Nathan, R.J.; Fekete-Farkas, M. Workplace Health Promotion, Employee Wellbeing and Loyalty during Covid-19 Pandemic—Large Scale Empirical Evidence from Hungary. *Economics* **2021**, *9*, 55. [CrossRef]

101. Shen, J.; Benson, J. When CSR is a social norm: How socially responsible human resource management affects employee work behavior. *J. Manag.* **2016**, *42*, 1723–1746. [CrossRef]

102. Zulfiqar, S.; Sadaf, R.; Popp, J.; Vveinhardt, J.; Máté, D. An Examination of Corporate Social Responsibility and Employee Behavior: The Case of Pakistan. *Sustainability* **2019**, *11*, 3515. [CrossRef]

103. Patrizia, G. CSR: Focus on employees. Italian cases. *Ann. Univ. Oradea Econ. Sci. Ser.* **2014**, *23*, 11–21.

104. Wei, S.; Sial, M.S.; Comite, U.; Thu, P.A.; Badulescu, D.; Popp, J. An Examination to Explain the Mechanism of Employees' Environment-Specific Behavior through CSR and Work Engagement from the Perspective of Stewardship Theory. *Int. J. Environ. Res. Public Health* **2021**, *18*, 9370. [CrossRef] [PubMed]

105. Molnár, E.; Mahmood, A.; Ahmad, N.; Ikram, A.; Murtaza, S.A. The Interplay between Corporate Social Responsibility at Employee Level, Ethical Leadership, Quality of Work Life and Employee Pro-Environmental Behavior: The Case of Healthcare Organizations. *Int. J. Environ. Res. Public Health* **2021**, *18*, 4521. [CrossRef] [PubMed]