

## Article

# Community Perceptions on the Critical Success Factors of Hotels' Community-Based Corporate Social Responsibility

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**Abstract:** This paper examines community as the consumer of community-related corporate social responsibility (CSR). It empirically investigates the critical success factors of CSR within the context of tourism from the community perspective because, for CSR activities that are targeted towards them, understanding their perspective could not be more necessary. The study narrowed the gap of knowledge by testing twelve critical success factors proposed in the literature on 267 target respondents in Langkawi, Malaysia and analysed the data using PLS. The sample was drawn using a qualifying question from communities known to have participated in previous hotel CSR activities. The findings revealed that, from a community standpoint, just four of the recommended twelve variables were crucial to the performance of community-related CSR in Langkawi's hotel industry. These variables were general community development, law and social norms, project management committee, and financial preparedness. The findings provide theoretical as well as managerial implications, which are explained in the later sections of the paper.

**Keywords:** critical success factors; community-related CSR; corporate social responsibility; community; Langkawi



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## 1. Introduction

Recently, there has been an increasing demand for companies to do more to improve the wellbeing of society. According to [1], the Forbes 2023 CSR Trend Forecasts highlighted the importance of social impact measurement to show a company's success in driving social change. This is in addition to other CSR responsibilities such as environmental preservation and competitiveness [1,2]. However, the performance of every CSR activity is still strongly dependent on the unique contextual qualities of its target receivers [3]. In the case of community-related CSR, ensuring that CSR practices are aligned with the aspirations and expectations of the local community may contribute to the long-term sustainability of corporate and community ties [4]. As the target recipient of a community-related CSR, they are an important stakeholder whose perceptions and attitude towards CSR need to be considered [5]. In addition, the local community's attitude and behaviour towards tourism could affect the quality of host–guest interactions in a given destination and influence tourist experiences, as well as the overall development of tourism in the destination [6]. It would be a waste of time, money, and resources if hotels' CSR did not significantly impact the community in a positive manner.

Indeed, community perception is an important indicator of CSR success. A study conducted in Alanya, Turkey, showed that residents' perceptions of hotels' CSR practices in economic, social, and environmental dimensions have positively influenced their satisfaction with their quality of life [5]. The study suggested that hotels should partner with

nonprofit organisations in developing CSR initiatives to further improve the quality of life of local residents. Meanwhile, in another study [6], it was demonstrated that positive resident perceptions towards a hotel's CSR could influence their overall attitude towards tourism. The authors suggested that hotels should offer financial support, conduct joint studies with non-governmental organisations, provide employment opportunities, choose local suppliers, and implement waste management programmes to further improve the residents' quality of life and, hence, their perceptions and support towards tourism. A study in Phuket, Thailand [4], highlighted that the needs of a community may be different from what is provided to it through CSR initiatives. Their findings pointed out that hotels as well as other organisations should understand the local context and the community's needs, opinions, and expectations before embarking on CSR programmes. In other words, CSR initiatives should be designed based on consultation with and input from the local community.

Unfortunately, to date, there is a dearth of literature on successful business CSR, particularly community-related CSR that is based on community expectations. Despite a strong hotel growth rate, particularly during the pre-pandemic era, there is little documented evidence that the local communities fully benefit from the spillover effect that the hotel sector is supposed to bring through CSR. Additionally, the majority of studies on hotels' CSR have concentrated on the environmental element [7], leaving little area for synthesis on what might help a community-focused CSR project succeed [8]. Few empirical examples of attempts to understand what factors contribute to the success of a community-related CSR are included in the widespread acknowledgement and discussion of CSR in the tourism literature [4].

Understanding the critical success factors (CSFs) of community-based CSR is vital since CSF is a phrase often used to express the important factors that businesses must focus on to succeed [9]. Hence, identifying CSFs could help efforts made to develop CSF capabilities or to determine whether organisations have the capability to fulfil the CSFs [10]. Without this understanding, many CSR implementations may not positively impact the community in any significant way due to a misalignment between businesses' CSR implementation and community needs [4]. As the success of CSR implementation is subject to the geographic, social, cultural, and economic context, communication with the local society to understand their perceptions, needs, and aspirations is essential.

Several CSFs that could help CSR be more effective in several corporate sectors have been discovered in the literature. However, those CSFs, i.e., top management devotion, formal CSR strategic planning and practice, consumer-oriented strategy, implanting CSR into organisational culture and citizen behaviour, employee devotion, stakeholder engagement, participation in community-related development, knowledge sharing, laws and social norms, CSR project management committees, financial performance/preparedness, and, finally, measuring and reporting CSR performance [8,11–16], currently apply in industries such as retail, banking, mining and extraction, manufacturing, service, finance, information and communication technology (ICT), insurance, the sport industry, and the public sector. There is still little information on what CSFs are responsible for regarding a successful CSR in the tourism sector. This paper adds to the still minimal discussion of CSFs of CSR in the realm of tourism and hospitality by providing an empirical outlook on the CSFs of community-related CSR from the community's perspective. The aim is to show, at least in the context of the study, what the community believes to be the critical factors for the success of community-related CSR. The findings are important to direct businesses, particularly hotel businesses, towards factors they should concentrate on to ensure that their community-related CSR initiatives are successful. Hence, using the stakeholder theory and the legitimacy theory as anchors, this study attempts to narrow the gap in our understanding of the CSFs of community-based CSR by testing the twelve critical factors found in past studies on the communities that have been recipients of past hotel's CSR initiatives in Langkawi. The presentation of this study is arranged as follows: initially, the literature background is discussed, followed by the hypothesis generation and technique, employed to attain the research objectives. The results

are then provided, followed by a discussion of the findings and research implications, as well as future directions for academics interested in this field.

CSF is a term that has been used in previous studies to present key factors that organisations should focus on to be successful [11]. The term CSF, first introduced in 1979, refers to “the limited number of areas in which satisfactory results will ensure successful competitive performance for the organisation” [12] (p. 310). This definition is generic, broad, and non-specific; therefore, it can be applied to most industries. However, it is acknowledged that different CSFs still need to be tailored to suit specific industries and projects. CSFs cannot be generalised since they vary within business environments, industries, and countries. One success factor may be of great importance in one industry/sector/country but may not necessarily be important in a different context.

Research on the CSFs of CSR has been focused on this particular area and has been conducted within different contexts [11,12]. Table 1 below presents the CSFs of CSR in different contexts, as well as the literature from which they are sourced.

**Table 1.** CSFs for CSR in different study contexts.

Sources and Context of Study	CSFs for CSR
Corporate Responsibility Forum (2004) [11] The EU’s multi stakeholder forum on CSR in 2004	<ol style="list-style-type: none"> <li>1. Devotion from key people</li> <li>2. Integrating values and vision of CSR into business and culture</li> <li>3. Integrating CSR into strategic management and operations</li> <li>4. Setting appropriate goals and targets, related to core business</li> <li>5. Communicating CSR aims and activities in a transparent way</li> <li>6. Openness to learning improvement and innovation</li> <li>7. Engagement with external stakeholders</li> <li>8. Involving employees in implementing CSR</li> <li>9. Sharing experience and learning with stakeholders</li> <li>10. The <i>accessibility</i> to effective initiatives</li> <li>11. The existence of an appropriate legal environment</li> <li>12. Awareness and responding to company issues</li> </ol>
Kahreh et al. (2013) [10] The banking sector of Iran	<ol style="list-style-type: none"> <li>1. Communicating purpose, vision, and values consistent with business</li> <li>2. Information provision</li> <li>3. Knowledge sharing</li> <li>4. Cooperation</li> <li>5. Legal norms</li> <li>6. Employee volunteering</li> <li>7. Community involvement</li> <li>8. Involvement of the board of directors</li> <li>9. Inspirational leadership</li> <li>10. Financial orientation of organisation</li> <li>11. Customer satisfaction and loyalty</li> <li>12. Organisational brand</li> <li>13. Employee devotion to CSR</li> <li>14. Financial performance/preparedness</li> <li>15. Social norms and the impact of community factors</li> <li>16. Transformation of stakeholders’ needs into business strategy</li> <li>17. Organisational culture</li> <li>18. Competitive orientation</li> <li>19. Organisational citizenship behaviour</li> <li>20. Formal strategic planning</li> <li>21. High level of communication in organisation</li> <li>22. Presence of a CSR committee</li> <li>23. Top management devotion to CSR</li> </ol>
Nyuur et al. (2014) [12] Manufacturing, mining and extraction, retail, services, ICT, financial, and other sectors in Sub-Saharan Africa	<ol style="list-style-type: none"> <li>1. Leadership and governance</li> <li>2. The availability of CSR policy framework within organisation</li> <li>3. Project management</li> <li>4. Monitoring, evaluation, and reporting</li> <li>5. Enable to engage and communicate constantly with all stakeholders</li> <li>6. Staff engagement</li> <li>7. Governments’ ability to create a conducive environment for CSR</li> <li>8. The mutual exchange of CSR benefits between companies and communities</li> <li>9. Funding</li> </ol>
Insurance company in Thailand	<ol style="list-style-type: none"> <li>1. Allocation of adequate budgets throughout the project</li> <li>2. Top management devotion to CSR</li> <li>3. Integrating CSR into everyday operational practice</li> <li>4. Staff engagement</li> <li>5. Formal strategic planning and CSR measurement</li> <li>6. Focus on quality of CSR</li> <li>7. Project management</li> </ol>

Table 1. Cont.

Sources and Context of Study	CSFs for CSR	
Sangle (2009) [14] Indian public sector	<ol style="list-style-type: none"> <li>1. Integrating CSR with functional strategies of organisation</li> <li>2. Organisational ability to management stakeholder groups</li> <li>3. Ability to evaluate CSR benefits</li> <li>4. Top management support</li> <li>5. Integrating values and vision of CSR into organisational culture</li> </ol>	<ol style="list-style-type: none"> <li>6. Openness to learning improvement and innovation</li> <li>7. Employee involvement in implementing CSR</li> <li>8. Sharing experience, learning from and with peers</li> <li>9. Government support</li> <li>10. Non-governmental organisations' (NGOs) support</li> <li>11. Society support</li> </ol>
Singchoo (2012) [15] The director of the sustainable business development institute at Thammasat University Thailand	<ol style="list-style-type: none"> <li>1. Leadership and governance</li> <li>2. Participation of all sectors in CSR strategic planning process</li> <li>3. Concerning consumers and market</li> <li>4. Environmental management within organisations and society</li> <li>5. CSR knowledge management and knowledge transfer to stakeholders</li> <li>6. Ability of HRM</li> </ol>	<ol style="list-style-type: none"> <li>7. Internal and external organisational communication</li> <li>8. Resource management with reducing environmental and social impact</li> <li>9. <i>Obeying laws</i> and participation in community and social development</li> <li>10. Disclosure of CSR information</li> </ol>
Woo (2013) [16]	<ol style="list-style-type: none"> <li>1. Leadership and corporate tone</li> <li>2. Line leadership and local support</li> <li>3. Embed CSR into HRM</li> <li>4. Stakeholder engagement and supply chain management</li> </ol>	<ol style="list-style-type: none"> <li>5. Integrate CSR into marketing strategy</li> <li>6. CSR measurement and communication</li> </ol>
Xuerong et al. (2013) [8] Chinese hotel industry	<ol style="list-style-type: none"> <li>1. Implementing CSR in the internal and external organisation</li> <li>2. Providing accommodation and support for governmental activities</li> </ol>	<ol style="list-style-type: none"> <li>3. More responsibility to all stakeholders</li> <li>4. Linking CSR to core business</li> <li>5. Disclosure of CSR information</li> </ol>

Source: [17].

### 1.1. Critical Success Factors for Implementing CSR

A literature search was carried out by [17] to compile potential and relevant CSFs that may theoretically impact CSR adoption. The study identified twelve factors, which are ranked as follows: (1) top management support, (2) employee involvement, (3) organisational culture, (4) employee education and training, (5) financial resources, (6) human resources, (7), managerial and internal skills, (8) integrating CSR visions with an organisation's strategy, (9) participation of key stakeholders, (10) government support, (11) collaboration with strategic supplies, (12) monitoring and communicating of CSR activities. Meanwhile, [18] conducted a similar study by reviewing relevant literature with the goal of identifying and testing the factors within the context of tourism and hospitality; however, the authors did not rank the factors. Their review looked at the work of [19], who investigated the CSFs of CSR in the context of Brazil. The study surveyed 29 experienced professionals who had over five years of experience in coordinating CSR projects and found 12 CSFs. They also reviewed the work of [20], which interviewed 52 social entrepreneurs who launched crowdfunding projects in Spain and found 10 CSFs.

Khuadthong and Kasim also reviewed the work of [21], who interviewed 14 firm experts on the CSFs of CSR in the post-COVID-19 period in India and found 23 CSFs. Other works they reviewed included [22], a study that examined the relationship between CSR practices, ISO 26000, and CSR performance among Malaysian automotive suppliers and found 6 CSFs; [23], a study which investigated the CSFs of CSR in 90 top-tier construction firms in the context of China and found 8 CSFs, the key dimensions of which have been found; [24], which surveyed 509 company executives, middle managers, CSR managers,

and their equivalent of small and medium enterprises in Spain and found 24 CSFs; Ref. [25], which surveyed 268 Iranian 3–5-star hotel establishments and found 14 CSFs; Ref. [26], which investigated small and medium enterprises in Songkhla province, Thailand, and found 14 CSFs; finally, [27], which examined 18 SCG Thai cement companies using a participatory action research method and found 8 CSFs.

Based on these studies, Ref. [18] concluded that the CSFs of CSR that were similarly found in those studies were top management devotion, formal CSR strategic plan and practices, consumer-oriented strategy, implanting CSR into the organisational culture and citizen behaviour, employee devotion to CSR, stakeholder engagement, participation in community-based development, knowledge sharing, laws and social norms, project management committees, financial preparedness, and measuring and reporting CSR performance (see Table 2). The twelve factors are applied in this study to understand community perspectives on the CSFs of hotels' community-related CSR.

**Table 2.** The twelve CSFs for CSR that were applied in this study.

Researchers	[19]	[20]	[26]	[27]	[21]	[22]	[23]	[24]	[25]
<b>CSFs for CSR</b>									
1. Top management devotion to CSR	✓	✓	✓	✓	✓	✓	✓		
2. Formal CSR strategic plan and practices		✓		✓	✓		✓		✓
3. Consumer-oriented strategy		✓	✓			✓	✓		✓
4. Implanting of CSR into the organisational culture and citizen behaviour	✓	✓		✓	✓		✓		✓
5. Employee devotion to CSR	✓	✓	✓	✓	✓	✓	✓	✓	✓
6. Stakeholder engagement	✓	✓	✓	✓	✓		✓		✓
7. Participation in community-related activities		✓	✓	✓	✓	✓	✓	✓	
8. Knowledge sharing	✓								
9. Laws and social norms		✓	✓						✓
10. CSR project management and committees	✓								✓
11. Financial performance	✓	✓	✓		✓				✓
12. Measurement and report of CSR performance	✓				✓				✓

Developed by Authors.

### 1.2. The Conceptual Background of the Study

This research addresses the community, which is one of the most important external stakeholders in the business sector. In social science, community is related with words such as group, body, set, circle, clique, faction, gang, bunch, and so on. It refers to a group of individuals who live in the same area and have a same culture and/or ethnicity, as well as perhaps other related qualities [28]. Ref. [29] emphasised that, in business, “community” may be defined as the corporation’s workers, suppliers, distributors, nonprofit and public sector partners, as well as members of the general public. The community is the key external stakeholder directly involved in organisational success. An organisation may not survive if they do not continue to participate.

CSR is tied to stakeholder theory since, arguably, firms should strive for the benefit of people other than shareholders and investors. They may include employees, consumers, suppliers, the community, and the natural environment [30–32]. As noted by [33], the theory is organised around two major questions: (1) What is the firm’s goal? (2) What is management’s obligation to stakeholders? These questions help managers to consider how they want to conduct business and what kinds of connections they need to establish with stakeholders in order to achieve their objectives.

Meanwhile, the legitimacy theory holds that, in order to continue functioning successfully, firms must behave in a socially acceptable manner. Legitimacy theory accepts the idea

of a social contract between organisation and society. If society believes that an organisation has breached its half of the social agreement, its viability is jeopardised. Thus, legitimacy is thought to be a resource that an organisation must have in order to survive [34]. According to [35], legitimacy is a wide perspective or presupposition that an entity's acts are preferred, proper, or acceptable within a socially developed system of norms, values, beliefs, and definitions. The two levels of legitimacy theory are the institutional level and the organisational level. The institutional level, also known as the macro-theory of legitimation, investigates relations between organisational structures as a whole and the state, church, society, and capitalism. The second level of an organisation is concerned with building, preservation, expansion, and protection. Organisations endeavour to ensure that the social values they promote or imply via their activities are compatible with the recognised norms of behaviour in the wider social system of which they are a part. Congruence between these two value systems suggests organisational legitimacy.

## 2. Hypothesis Development

### Top management devotion (TMD) to CSR

Top management devotion is the highest degree of management's vision for and support of CSR. To establish a sustainable business, top management must have a clear vision, mission, and goals for the entire organisation [36]. Leadership and governance are essential to institutionalising CSR because, without top management's devotion to its use, the company as a whole and its synergistic development with society cannot function effectively. Therefore, in order to support and enhance social and environmental management processes, senior management devotion to CSR is crucial [10–16,37].

With the devotion of top management, a business can be more successful in establishing clear connections between CSR visions and the approval of key decisionmakers. Because they can provide the leadership and governance necessary to institutionalise CSR, a business's management team should have a clear vision, mission, and goals for the development of society and communities on behalf of the entire firm. In fact, the devotion of the management team to CSR is key to achieving the objectives of all CSR projects. Without it, having a smoothly and efficiently operated CSR project would be impossible [15,19–25]. In the literature, top management devotion to CSR has been found to be a CSF for CSR in some studies [13–17,20,21] but not in others [18,19]. Therefore, since this construct has never been tested in the context of community perspective on community-related CSR, the following hypothesis is proposed:

**H1:** *Top management devotion directly affects a hotel's community-related CSR.*

### Formal CSR Strategic Plan and Practices (SPPs)

Formal CSR strategic plan and practices refer to the capability of businesses to plan and integrate CSR projects into a company's strategy. To guide business organisations from their existing situation to a desired future situation, a formal CSR strategic plan and practice is essential [38]. Because these factors can lower costs, boost profits, and improve a company's chances of success, firms must tie their CSR strategic planning and practice to their corporate vision, mission, strategy, policies, and day-to-day operational practices [39]. As well as setting appropriate goals, having a transparent CSR strategy, connecting it to the company's fundamental values, involving stakeholders in the planning process, and integrating CSR into routine operational practice across all divisions, businesses should also follow several other best practices. These can assist businesses with cost-cutting, risk-reduction, profit-boosting, and CSR-related business success strategies [12,20,21,23–25,27]. In the literature, formal CSR strategy and planning has been found to be a CSF for CSR in some studies [20,21,23–25,27] but not in others [19,22,24,26]. Therefore, since this construct has never been tested in the context of community perspective on community-related CSR, the following hypothesis is proposed:

**H2:** *Formal CSR strategic plan and practices directly affects a hotel's community-related CSR.*

### Consumer-oriented strategy (COS)

Consumer-oriented strategy refers to a business's responsibility to protect consumer rights by producing quality and safe products and services for customers while avoiding causing harm to society and the environment. Consumers today are more socially and ecologically conscious [40], and they are more inclined to choose the goods and services of businesses that have effective CSR policies [41]. Offering quality and safe products or services at fair prices could be the starting point for any business that wants to be socially responsible in their operation. A company that has big CSR projects but still uses low-cost yet harmful chemical products that may be harmful to customers, employees, and the environment in the long term may still be unable to obtain the competitive advantages and sustainable success it desires. Hence, businesses must strive to satisfy and create loyal customers by protecting the environment and society [8,10,15,16].

In addition, a consumer-focused strategy is essential for a successful CSR because it entails the safeguarding of society and the environment, two things that are intrinsically intertwined [14,16,17,19,20]. Therefore, businesses should develop products and services that can not only satisfy customer demands but also avoid harming the environment and society [20,22,23,25,26]. In the literature, consumer-oriented strategy has been found to be a CSF for CSR in some studies [20,22,23,25,26] but not in others [19,24,27]. Therefore, since this construct has never been tested in the context of community perspective on community-related CSR, the following hypothesis is proposed:

**H3:** *Consumer-oriented strategy directly affects a hotel's community-related CSR.*

### Implanting CSR into the organisational culture and citizen behaviour (OCCB)

Organisational culture is a system of shared values, beliefs, ideologies, and norms held by the members of the organisation [42]. Organisational culture is the personality of the organisation because it is a system of shared meanings and beliefs held by organisational members [43]. It is the sum of values and rituals, and serves as a glue to unify the members of the organisation, controls the way employees behave amongst themselves as well as with people outside the organisation, and is a significant determinant of employee behaviour, including teamwork, honesty, and sincerity [44].

With awareness, acceptance, and policy enactment, the CSR concept must be ingrained in business culture and citizenship conduct. In order to ensure that internal organisational communications are correctly understood, businesses should convey CSR approaches, objectives, goals, and actions in a clear and meaningful way. This would make CSR approaches, strategies, targets, and activities easier and more meaningful for all involved. Although integrating CSR into organisational culture might start at the top, all levels of the firm should be engaging in it [10–17]. It can be concluded that CSR should be implemented into organisational culture and staff behaviour by using high-level and two-way communication because these establish good cooperation and unity between employees and their company.

For CSR to be embedded, it needs to be part of a company's core values, competencies, strategy, routines, and operations; therefore, it must affect all employees. Thus, everyone in the organisation needs to help the company achieve its CSR goals because employee engagement, transparency, and clear communication can motivate them to learn, share, and improve the integration of CSR practices within the firm's strategy, routines, and operations [6,19–21,23,25,27]. In the literature, implanting CSR into organisational culture has been found to be a CSF for CSR in some studies [19–21,25,27] but not in others [22–24,26]. Therefore, since this construct has never been tested in the context of community perspective on community-related CSR, the following hypothesis is proposed:

**H4:** *Implanting CSR into the organisational culture and citizen behaviour directly affects a hotel's community-related CSR.*

### Employee devotion to CSR (ED)

The ability of a human resource management (HRM) division to persuade everyone in an organisation to adhere to the organisation's CSR practices is referred to as employee devotion to CSR. Because this department oversees employment, employee involvement, employee activities, human rights, the promotion of staff development, and training, HRM policies and practices have both direct and indirect influences on employees' devotion [45]. Therefore, a human resource department has the right to incorporate CSR duties into employee hiring policies, training, compensation, and performance rating processes to encourage employees to become more involved in CSR activities. Additionally, they could establish employee communication programmes to enhance workers' comprehension of the value and advantages of CSR and to inspire them to engage in active volunteering [8,10–16].

In conclusion, the ability of an HRM division to engage and support workers in CSR projects and activities determines how committed employees are to CSR. As a result, an HRM division must encourage CSR among their workforce and outline CSR obligations in regard to employee hiring practices, training, compensation, and performance evaluation systems [27]. Employees should be made aware of CSR rules during the hiring process so they can draw in the best possible candidates [12,19,23–27]. In the literature, employee devotion was found to be a CSF for CSR in all twelve studies. However, since this construct has never been tested in the context of community perspective on community-related CSR, the following hypothesis is proposed:

**H5:** *Employee devotion to CSR directly affects a hotel's community-related CSR.*

### Stakeholder engagement (SE)

The ability of an organisation to interact with, share with, learn from, and improve relationships with all relevant stakeholders on CSR projects is referred to as stakeholder engagement. Stakeholder engagement's major goal is to gain a deeper knowledge of stakeholders' perspectives, connect those perspectives, and then translate them into a business strategy, corporate vision, mission, and strategic CSR initiatives. For businesses to collaborate and work with stakeholders to achieve CSR goals, they need to be open-minded about talking with and sharing information with them. Additionally, this could improve ties between businesses and stakeholders [8,10–12,14–16].

Stakeholders should be involved in risk management and CSR planning because they may detect a company's environmental, social, and economic implications and help build its CSR strategy [8,10–12,14–16]. These help companies make sure that their CSR goals are being achieved since a responsible and successful company must first identify all the stakeholders that it interacts with, design CSR efforts with those interests in mind, connect with them, and then work with them. Understanding the viewpoints of its stakeholders allows a company to incorporate those viewpoints into its business strategy, corporate vision, mission, and strategic CSR efforts. Business profitability frequently corresponds with stakeholder engagement because a business cannot continue to grow and expand without its stakeholders [12,19–21,23,25–27]. In short, it is essential to involve stakeholders in the CSR planning process and risk management because they can help make a clearer vision for the sustainability for a company.

In the context of the community as a stakeholder, [10] proposed that planning and decision-making phases of community-related activities ought to involve the local people who may be impacted by them. As local communities are often more informed on how to deal with their realities and problems, they deserve more opportunities to express their opinions and concerns [4], share their perspectives, and reflect on their problems. Because it is crucial to strike a balance between the prosperity of company expansion and the development of communities and societies, businesses have a responsibility to develop the places in which they operate. However, to increase the effectiveness of a project, local opinions should be actively included. In the literature, stakeholder engagement has been found to be a CSF for CSR in some studies [19–21,23,25–27] but not in others [22,24]. Hence,



since this construct has never been tested in the context of community perspective on community-related CSR, the following hypothesis is proposed:

**H6:** *Stakeholder engagement directly affects a hotel's community-related CSR.*

#### Participation in community-related development activities (CB)

Participation in community-related development activities refers to the involvement of companies in the community activities in which they operate. It requires a company to consider itself part of the local community and show genuine care about its development. The notion is that the corporate sector should be held accountable for the advancement of the community and society, even outside the purview of the law. This calls for the business sector to perform as good corporate citizens by giving back to the community and raising the standard of living of the people [31] by actively taking part in their local activities. Additionally, because the community has been identified as a key external stakeholder who may be affected directly or indirectly by corporate decisions and activities, it is necessary for enterprises to prioritise the community's interests in decision-making processes [46]. In light of this, they play a crucial role in every corporate plan and contribute to the success of corporate strategies [8,12,14–16]. Because it is difficult for a business to succeed in a society that fails, involvement in community-related activities is an important part of a business strategy [12,20–24,26,27]. In the literature, participation in community activities has been found to be a CSF for CSR in some studies [20–24,26,27] but not in others [19,25]. Therefore, since this construct has never been tested in the context of community perspective on community-related CSR, the following hypothesis is proposed:

**H7:** *Participation in community-related development activities directly affects a hotel's community-related CSR.*

#### Knowledge sharing (KS)

The process of being open to learning new things and sharing experience amongst businesses and their stakeholders is referred to as knowledge sharing. It deepens the knowledge base of the organisation as a whole and of the individuals within it [46]. Knowledge donating and knowledge gathering are the two processes that comprise knowledge sharing. Knowledge gathering refers to striving to convince others to share what they know, whereas knowledge donation refers to communication based on an individual's own desire to transfer intellectual capital. Both of these separate procedures are dynamic in that one is either engaged in dynamic conversation with others in order to share information or consult others in order to obtain certain access to their intellectual capital [47].

The processes of knowledge donation and knowledge collection can happen at the same time and benefit all parties involved. As businesses always receive plenty of good information and inspiration from their networks through experience sharing, their openness to learning new things could be extended to knowledge sharing with the stakeholders as well to help businesses plan better CSR to give back to society and communities that benefit both the business sector and the stakeholders [20,48].

In addition, knowledge sharing allows companies to acknowledge new information to develop and improve their businesses. Since knowledge sharing is the practice of mutually exchanging information, companies may gain a lot from their networks, including how to share expertise with multi-stakeholder organisations, learn from and with peers, and become inspired by successful multi-stakeholder ventures. Shared knowledge can help businesses plan for stronger CSR initiatives to give back to the community and society, which will benefit stakeholders greatly [10,11,14,15,49]. However, in the literature, knowledge sharing has been found to be a CSF for CSR only in [19] but not in [20–27]. Hence, since this construct has never been tested in the context of community perspective on community-related CSR, the following hypothesis is proposed:

**H8:** *Knowledge sharing directly affects a hotel's community-related CSR.*

### Laws and social norms (LSNs)

The law is a set of rules that is written to control the conduct of the corporate enterprise. Social norms are the unwritten rules. Rather, they are beliefs, attitudes, and behaviours that are agreed upon by most people in a particular social group or culture. Following the law and social norms are basic responsibilities that businesses have to do [50,51]. Even though CSR procedures are not controlled by law, businesses need to operate beyond their legal obligations to help society, the environment, and communities in order to appear legitimate [52]. Moreover, CSR practices have been proven to help reduce costs, risks, or problems, as well as increase profits and enhance the chances of success [5–20,20–25,25,26,26–53].

The idea of CSR calls for businesses to conduct operations within the bounds of the law, regulations, and moral principles. It also calls for businesses to go above and beyond their statutory duties to include interaction with social, environmental, and stakeholder groups in their operational procedures [39,53–55]. Social norms are all the rules and regularities governing human conduct [56] that businesses must follow and respect, whereas law is the regulatory principles and regulations of a legal system that helps to both assist and regulate the conduct of the corporate company. They risk being prohibited from completing operations if they do not. Consequently, before opening for business, organisations should comprehend and familiarise themselves with all applicable legislation [10–12,15,16,57]. In the literature, the laws and social norms factor has been found to be a CSF for CSR in some studies [20,25,27] but not in others [19,22–24,26]. Since this construct has never been tested in the context of community perspective on community-related CSR, the following hypothesis is proposed:

**H9:** *Laws and social norms directly affect a hotel's community-related CSR.*

### CSR project management and committees (PMCs)

The abilities that CSR officials possess and apply to handle a specific CSR project are referred to as CSR project management and committees. To the mutual advantage of all stakeholders, CSR project management and committees must manage CSR projects with defined goals, objectives, communication, and timetables. They must also be able to plan, organize, and carry out CSR activities. Many business executives have learned how crucial it is to monitor and manage all CSR processes using the proper tools. Many businesses now rely heavily on CSR project management and committees to see a CSR project through from start to finish [12,57,58]. In fact, some firms may have distinct CSR staff to oversee CSR projects as well as to separate CSR divisions from marketing departments. However, this is contingent upon their respective motivational leadership and the organisational policies [10,12,13,15,16].

It can be concluded that good project management skills can be an important factor for operating CSR projects. Having CSR project management and committees can ease the initiation and execution of CSR activities; therefore, all stakeholders can benefit because clear goals and objectives, teamwork, and two-way communication can help CSR project management and committees work more quickly and efficiently [20,25]. In the literature, CSR project management committee has been found to be a CSF for CSR in some studies [19,25] but not in others [20–24,26,27]. Therefore, since this construct has never been tested in the context of community perspective on community-related CSR, the following hypothesis is proposed:

**H10:** *CSR project management and committees directly affect a hotel's community-related CSR.*

### Finance preparedness (FP)

The distribution of suitable budgets throughout the project relates to finance preparation. It is crucial to allocate enough resources for CSR projects because doing so can sustain the projects. A lack of adequate financial resources could affect the planning and decision-making phases of community-related activities [10,12,13]. In reality, a lack of

enough funding may compromise the efficiency of the operation management of CSR. As CSR projects may only garner short-term support without enough backing, correct allocation is crucial for the business sector to retain the CSR idea in the long run [10,12,13]. If proper finances are not provided, CSR programmes may only receive short-term support. Therefore, for the business sector to sustain their CSR initiatives, correct budgetary allocation is crucial. Even though some CSR activities may only need a small amount of capital, one or more CSR procedures may nonetheless be impacted by a lack of funding.

Moreover, consumers always feel good shopping at institutions that help the community [13]. Similarly, investors are more likely to invest in firms that pursue CSR [59]. Therefore, adequate budgets are important to sustain any CSR initiative [12,19,20,25,26]. The good image that a successful CSR activity could bring to a company, which may lead to better and more profitable business, has made more and more companies realise the need to invest by providing funding for CSR activities. In the literature, financial performance has been found to be a CSF for CSR in some studies [19–21,25,26] but not in others [20,22–24,27]. Therefore, since this construct has never been tested in the context of community perspective on community-related CSR, the following hypothesis is proposed:

**H11:** *Finance prepared directly affects a hotel's community-related CSR.*

#### Measurement and report of CSR performance (MRP)

The ability to evaluate CSR performance and communicate the findings with the public in a transparent manner is referred to as measuring and reporting performance. To obtain feedback and support, share ideas on CSR-related issues, and further integrate CSR into business operations, businesses should interact with both internal and external stakeholders [8,12–16]. Measuring CSR performance can assist businesses to assess their efforts. Meanwhile, reporting it can help businesses disclose and share their CSR performance so they can receive feedback from the general public or their stakeholders. The ability to assess, publicly publish CSR performance, and solicit input from all relevant stakeholders for upcoming changes is essential to the management's future decisions about their budget, spending, and other things. Enhancing CSR performance through communication and feedback demonstrates leadership, lowers reputational risks, builds trust, and makes it easier for people to share ideals that will help create a more united society [19,21,25,60]. In the literature, the measuring and reporting of CSR has been found to be a CSF for CSR in some studies [19,21,23,25] but not in others [20,22,24,26,27]. Since this construct has never been tested in the context of community perspective on community-related CSR, the following hypothesis is proposed:

**H12:** *Measurement and report of CSR performance directly affects a hotel's community-related CSR.*

### 3. Methodology

This research aims to identify the characteristics and CSFs for community-related CSR of five-star hotels in Langkawi from the community perspective using an assisted quantitative survey method. Quantitative research helps to estimate large samples of respondents' opinions about the suggested phenomenon so that the researcher can understand a specific perspective of human behaviour [61]. Assisted means the questions were explained to the respondents so that they could understand each question within its proper context and answer accordingly. To ensure data representativeness, the multi-stage sampling technique was used. This technique divides the population into clusters and samples everyone within the chosen cluster [62]. The technique makes the primary data collection of this study more manageable because using the entire sample elements in all the selected clusters may be prohibitively unnecessary and expensive. Yamane's suggestion that an appropriate sample size for a population of 50,000 is 397, and 400 for a population of 100,000 or more, was used to guide the study sampling process. Krejcie and Morgan suggested that the appropriate sample size for a population of 50,000 is 381 (cited by [63]).

The sample size of residents was estimated based on Langkawi's population size of 99,000 using Yamane's formula as follows:

$$n = N / (1 + Ne^2)$$

where:

n = the sample size

N = the population Size

e = the acceptable sampling error (expressed as a proportion 0.05)

Sample size calculation is as below:

$$n = 99,000 / (1 + 990,000(0.05)^2)$$

$$n = 383$$

Hence, a sample size of 383 respondents was determined to be the study's ideal sample size to help understand community perspectives on CSFs for hotels' community-related CSR. Of course, achieving this number was not without challenges. Some potential respondents refused to participate, giving us various reasons and excuses. After much effort, we obtained only 267 fully completed survey responses out of the 383 targeted number (N = 99,000, 96% accuracy, 5 % margin of error), giving the study a response rate of approximately 70%. This number is considered sufficient for the researchers to continue to the data analysis phase.

### 3.1. Questionnaire Design

As the unit of analysis for the study is the community, the questionnaires were designed to ensure clarity, and survey assistants were appointed to approach and assist each respondent to understand and answer each question properly. The questionnaire was designed using Google Forms in line with each research question so that the results could be easily tabulated in the end. The questionnaires consist of three sections, as follows: First, a qualifying question on whether they used to participate in hotels' community-related CSR activities or not was asked. If they had never participated, then they were not the target sample of the survey. Then, the section asked profiling questions such as gender, age, marital status, etc., and which hotels' community-related CSR activities they participated in.

In Section B, closed-ended questions about hotels' CSFs for community-related CSR were asked to determine the CSF of community-related CSR in the hotel sector. All CSFs for CSR in the questionnaires were adapted from several studies, such as [8,10,12,14]. A 5-point Likert scale questionnaire format was chosen because it is perfect for measuring the perceptions of a large group of people on a particular issue [64].

### 3.2. Validity and Reliability of Quantitative Instrument

The questionnaire's reliability was analysed after the questionnaire's content validity was assessed by ensuring that all questions were related to the research objectives. Questions were also checked to ensure that they were clear and easy to understand.

Through pilot research, the internal consistency coefficients of the questionnaire's questions were determined using Cronbach's coefficient alpha. We conducted the pilot study on a limited sample of participants to help recheck the questions, the language clarity, and the reliability of the items. For an appropriate sample for the pilot study, [64] suggested 10–30 participants. Moreover, [65] suggested that a pilot study sample should be 10% of the projected sample. Thus, the questionnaires for this study were pilot tested on 30 residents before administering the assisted survey to the participants. As the instrument also asks for an email address, the researchers ensured that the actual fieldwork did not include the pilot respondents. The reliability outcome of the pilot study is shown below (Table 3).

**Table 3.** The pilot study's reliability report ( $n = 60$ ).

Scales	No. of Items	Cronbach's Alpha
1. Top management devotion to CSR	3	0.863
2. Formal CSR strategic plan and practices	3	0.868
3. Consumer-oriented strategy	3	0.799
4. Implanting CSR into the organisational culture and citizen behaviour	3	0.888
5. Employee devotion to CSR	3	0.859
6. Stakeholder engagement	3	0.945
7. Participation in community-related CSR	3	0.888
8. Knowledge sharing	3	0.863
9. Laws and social norms	3	0.869
10. CSR project management committees	3	0.861
11. Financial performance/preparedness	3	0.926
12. Measurement and report of CSR performance	3	0.912
Total		0.979

As shown in the previous table, the reliability result of the pilot study was above 0.90, which was accepted as a high level [66]. This indicates the internal consistency and content validity of the instrument. Therefore, no change was made to the original questionnaire. Meanwhile, variables were made operational by defining and conceptualising them, as shown in the table below (Table 4):

**Table 4.** Operational definitions of each variable.

Variables	Operational Definition
1. Top management devotion to CSR	Vision and support of management level to make hotels' community-related CSR successful
2. Formal CSR strategic plan and practices	Clear plan and direction to bring the CSR concept to everyday operational practice
3. Consumer-oriented strategy	Strategy to ensure quality and safe products and services for customers
4. Implanting CSR into the organisational culture and citizen behaviour	The embedment of shared beliefs held by organisational members to make the whole organisation concerned about CSR
5. Employee devotion	Motivated staff that actively volunteer for CSR
6. Stakeholder engagement	local stakeholders have the chance to engage in the decision-making process
7. Participation in community-related development activities	Hotels take responsibility for developing the areas in which they operate
8. Knowledge sharing	Knowledge sharing to support the exchanging of experiences and knowledge between hotels and the locals
9. Laws and social norms	CSR programs that are in line with laws and social norms
10. CSR project management committees	CSR project management committee that works on CSR from conception to completion
11. Financial performance/preparedness	Allocation of an adequate budget throughout the project.
12. Measurement and report of CSR performance	Measuring and reporting the performance of CSR upon project completion

The questionnaires for this study were first designed in English and translated into Bahasa Malaysia and later back to English by a professional translator [67] to ensure the content validity of the translation. Each question's content and wording were created to be brief, clear, and unambiguous [68].

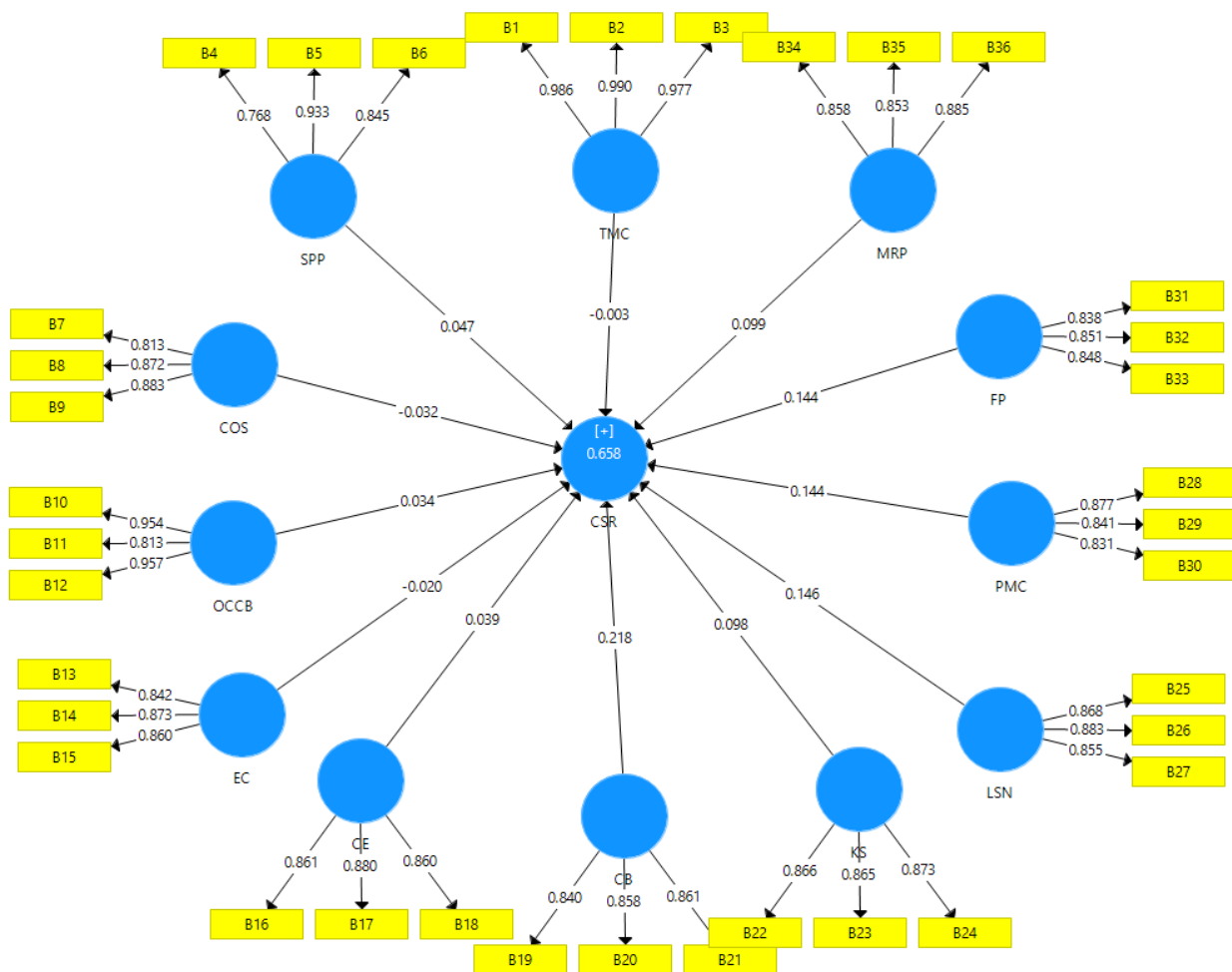
### 4. Results

The profile of the study respondents is presented below.

As recommended by [69], a two-step approach was employed in this study to evaluate and report the PLS-SEM route model results. These two-step procedures include evaluating the measurement model, also known as the outer model, and the structural model, commonly known as the inner model [70–72].

#### 4.1. Assessment of Measurement (Outer) Model

A measurement model evaluation, also known as an outer model assessment, entails assessing the reliability of each individual item as well as the internal consistency reliability, convergent validity, and discriminant validity [70–72]. These measurements' model assessment instructions were carried out and evaluated as follows (refer to Figure 1).



**Figure 1.** Assessment of measurement model. Notes: TMD: Top Management Devotion. SPP: Formal CSR Strategic Plan and Practices. COS: Consumer-Oriented Strategy. OCCB: Implanting CSR Into the Organisational Culture and Citizen Behaviour. ED: Employee Devotion to CSR. SE: Stakeholder Engagement. CB: Participation in Community-related CSR. KS: Knowledge Sharing. LSN: Laws and Social Norms. PMC: CSR Project Management Committees. FP: Financial Performance/preparedness. MRP: Measurement and report of CSR Performance.

#### 4.2. Individual Item Reliability

The outer loadings of each construct indicator (item) were first analysed to establish the dependability of each particular item [70,73,74]. In line with the general rule of thumb for keeping items with minimum outer loadings between 0.40 and 0.70 [70], all 36 items in this study showed loadings higher than the cutoff of 0.40. Since the outer loadings of these

36 components ranged between 0.768 and 0.997, they were all kept in the entire model. In Table 5, a thorough review of these goods and their standardised loadings are provided.

**Table 5.** Demographic backgrounds of community respondents.

	Frequency	Percentage
Involved directly in a hotel's community-related CSR		
Yes	256	95.9
No	11	4.1
District		
Ayer Hangat	18	6.7
Bohor	12	8.2
Kedawang	46	17.2
Kuah	112	41.9
Ulu Melaka	13	8.6
Padang Mat Sirat	46	17.2
Age		
Less than 30 years old	105	39.3
31–40 years old	89	33.3
41–50 years old	40	15.0
51–60 years old	21	7.9
More than 60 years old	12	4.5
Gender		
Male	112	41.9
Female	155	58.1
Highest Education Level		
Vocational education	44	16.5
Higher vocational education/SPM	111	41.6
Bachelor's degree	87	32.6
Master's degree	7	2.6
Others	18	6.7
Employment Status		
Government	38	14.2
Private	104	39.0
Business	17	6.4
Self-Employed	64	24.0
Unemployed	44	16.5
Estimated Monthly Income		
Less than RM2000	178	66.7
RM2000–RM4000	77	28.8
RM4001–RM6000	10	3.7
RM6001–RM8000	2	0.7

#### 4.3. Internal Consistency Reliability

Internal consistency reliability describes the degree to which all components (items) of the measurement technique (scale) are measuring the same concept [75]. The most often employed indicators of a measurement scale's internal consistency dependability in organisational research settings are composite reliability and Cronbach's alpha [76–78].

The internal consistency reliability of the modified measuring scales was assessed in this study using the composite reliability measure. The following are the justifications for choosing composite dependability over Cronbach's alpha: First, compared to Cronbach's alpha coefficients, the composite reliability coefficients have less bias. Since all items have equal standardised loadings on the construct, Cronbach's alpha is based on the assumption that all items contribute equally to the build [76,79]. Second, Cronbach's alpha typically underestimates internal consistency reliability since it is dependent on the scale's item count. It is also regarded as a conservative measure of reliability and internal consistency [80].

Commonly, composite dependability is understood in the same way as Cronbach's alpha. The recommended general principle for composite reliability is that values between 0.60 and 0.70 are regarded as acceptable, and values between 0.70 and 0.90 are considered

as adequate [76,80]. Additionally, composite reliability ratings below 0.60 are indicative of low internal consistency reliability [76,80]. As seen in Table 6, the composite reliability values for each latent construct in this investigation ranged from 0.883 to 0.989, which demonstrates that the measuring scales had a reasonable level of internal consistency dependability [76].

**Table 6.** Loadings, composite reliability, and average variance extracted.

Main Variable	Latent Construct and Indicator	Loading	Cronbach's Alpha	Composite Reliability	AVE
TMD	B1	0.986	0.984	0.989	0.969
	B2	0.990			
	B3	0.997			
SPP	B4	0.768	0.813	0.887	0.725
	B5	0.933			
	B6	0.845			
COS	B7	0.813	0.818	0.892	0.734
	B8	0.872			
	B9	0.883			
OCCB	B10	0.954	0.894	0.935	0.829
	B11	0.813			
	B12	0.957			
ED	B13	0.842	0.821	0.893	0.737
	B14	0.873			
	B15	0.86			
SE	B16	0.861	0.835	0.901	0.752
	B17	0.88			
	B18	0.86			
CB	B19	0.84	0.813	0.889	0.728
	B20	0.858			
	B21	0.861			
KS	B22	0.866	0.837	0.902	0.754
	B23	0.865			
	B24	0.873			
LSN	B25	0.868	0.837	0.902	0.754
	B26	0.883			
	B27	0.855			
PMC	B28	0.877	0.808	0.886	0.722
	B29	0.841			
	B30	0.831			
FP	B31	0.838	0.801	0.883	0.715
	B32	0.851			
	B33	0.848			
MRP	B34	0.858	0.833	0.900	0.749
	B35	0.853			
	B36	0.885			

Notes: TMD: Top Management Devotion. SPP: Formal CSR Strategic Plan and Practices. COS: Consumer-Oriented Strategy. OCCB: Implanting CSR Into the Organisational Culture and Citizen Behaviour. ED: Employee Devotion to CSR. SE: Stakeholder Engagement. CB: Participation in Community-related development activities. KS: Knowledge Sharing. LSN: Laws and Social Norms. PMC: CSR Project Management Committees. FP: Financial Performance/Preparedness. MRP: Measurement and report of CSR Performance.

#### 4.4. Convergent Validity

The extent to which a measure correlates positively with alternative measures of the same construct is used to describe convergent validity [80]. The items represent the desired latent construct and correlate with the other measures of the same latent construct in convergent validity. As recommended by [81], the average variance extracted (AVE) from each latent component was used to determine the convergent validity. All of the latent constructs in this study have AVE values that are higher than the minimum requirement of 0.50, demonstrating good convergent validity [82].



#### 4.5. Discriminant Validity

The degree to which a construct differs from other constructs according to empirical standards is known as discriminant validity [76,80]. This suggests that a latent construct in the model is distinct and that other constructs in the same model are unable to capture the essence of the underlying phenomenon. Three measurements are typically used by researchers to check the model's discriminant validity. The first method to evaluate the discriminant validity using AVE values is the one recommended for the [81] criterion. It contrasts the correlations between the latent constructs and the square root of the AVE values of each construct [81]. The square root of the AVE values should be bigger than the correlations among the latent constructs in accordance with the suggested criteria. Table 7 shows that each construct's square roots of the AVE values were bigger than the correlations among the latent constructs, indicating that the discriminant validity of the constructs was sufficient [81].

**Table 7.** Discriminant Validity.

	CB	CE	COS	ED	FP	KS	LSN	MRP	OCCB	PMC	SPP	TMD
CB	<b>0.853</b>											
CE	0.732	<b>0.867</b>										
COS	0.672	0.738	<b>0.856</b>									
ED	0.728	0.808	0.789	<b>0.858</b>								
FP	0.758	0.658	0.655	0.685	<b>0.846</b>							
KS	0.783	0.768	0.675	0.741	0.75	<b>0.868</b>						
LSN	0.734	0.754	0.679	0.733	0.749	0.783	<b>0.868</b>					
MRP	0.718	0.692	0.638	0.69	0.82	0.741	0.777	<b>0.866</b>				
OCCB	0.699	0.761	0.751	0.74	0.616	0.676	0.647	0.61	<b>0.911</b>			
PMC	0.759	0.735	0.674	0.721	0.784	0.795	0.778	0.814	0.625	<b>0.85</b>		
SPP	0.63	0.666	0.765	0.705	0.574	0.606	0.642	0.583	0.678	0.617	<b>0.851</b>	
TMD	0.539	0.651	0.703	0.675	0.537	0.619	0.605	0.575	0.636	0.613	0.737	<b>0.984</b>

Second, the discriminant validity of the indicator was assessed using the [81] criterion by contrasting the loadings of each construct on the indicator with the loadings of the other constructs included in this study. In order to attain acceptable discriminant validity, the indicator's loadings should be bigger than cross-loadings, according to the advice of [82,83]. Additionally, utilising cross-loadings [83], the [82] criterion is thought of as the second method for evaluating the discriminant validity. According to this criterion, the indicator's cross-loadings of each construct should be greater than its individual construct loadings. The heterotrait–monotrait ratio of correlations (HTMTs) is also suggested by [84] as a third method (new criterion) to determine the discriminant validity. Moreover, [85] states that, because the HTMT is an estimate of the factor correlation, it must be significantly less than one in order to distinguish between two components [85] (p. 11).

The following criteria were used in this investigation to determine the discriminant validity concerns. By comparing the indicator's loadings for each construct with the cross-loadings for other constructs in this study, the [82] criterion was first utilised to assess the discriminant validity. In order to assess discriminant validity, the cross-loadings of this study's unique assemble were compared to the indicator loadings of each assemble using the [72] criterion. To achieve a level of discriminant validity that is acceptable, [72] stresses that the indicator loadings must be higher than the cross-loadings. The loadings of the indicator are affected by various assemble loadings, as shown in Table 8. The loadings of each assemble indication were discovered to be higher than the cross-loadings, demonstrating the assemble's proper discriminant validity.

Table 8. Cross Loadings.

	CB	SE	COS	ED	FP	KS	LSN	MRP	OCCB	PMC	SPP	TMD
B1	0.532	0.637	0.672	0.664	0.523	0.611	0.595	0.561	0.622	0.596	0.723	<b>0.986</b>
B2	0.523	0.625	0.682	0.648	0.506	0.594	0.583	0.554	0.623	0.588	0.719	<b>0.99</b>
B3	0.536	0.66	0.722	0.681	0.555	0.623	0.608	0.582	0.633	0.624	0.734	<b>0.977</b>
B4	0.337	0.357	0.44	0.388	0.267	0.285	0.366	0.305	0.368	0.326	<b>0.768</b>	0.456
B5	0.593	0.616	0.709	0.673	0.539	0.557	0.605	0.552	0.646	0.573	<b>0.933</b>	0.713
B6	0.612	0.657	0.739	0.67	0.584	0.626	0.611	0.567	0.647	0.611	<b>0.845</b>	0.661
B7	0.553	0.6	<b>0.813</b>	0.622	0.523	0.536	0.513	0.493	0.626	0.515	0.625	0.576
B8	0.585	0.658	<b>0.872</b>	0.699	0.549	0.596	0.59	0.555	0.656	0.606	0.631	0.615
B9	0.588	0.638	<b>0.883</b>	0.702	0.606	0.6	0.633	0.585	0.648	0.604	0.708	0.616
B10	0.65	0.684	0.653	0.642	0.552	0.609	0.568	0.549	<b>0.954</b>	0.551	0.604	0.567
B11	0.608	0.674	0.716	0.701	0.57	0.606	0.613	0.562	<b>0.813</b>	0.587	0.618	0.593
B12	0.649	0.719	0.682	0.679	0.561	0.629	0.588	0.556	<b>0.957</b>	0.569	0.628	0.577
B13	0.611	0.699	0.68	<b>0.842</b>	0.582	0.619	0.616	0.58	0.632	0.621	0.63	0.581
B14	0.617	0.704	0.659	<b>0.873</b>	0.583	0.622	0.634	0.604	0.63	0.606	0.568	0.563
B15	0.645	0.677	0.691	<b>0.86</b>	0.6	0.665	0.636	0.592	0.641	0.629	0.617	0.593
B16	0.587	<b>0.861</b>	0.596	0.681	0.544	0.646	0.633	0.588	0.658	0.608	0.525	0.511
B17	0.634	<b>0.88</b>	0.696	0.725	0.61	0.7	0.65	0.62	0.667	0.656	0.638	0.616
B18	0.682	<b>0.86</b>	0.627	0.695	0.558	0.65	0.678	0.591	0.656	0.648	0.567	0.566
B19	<b>0.84</b>	0.589	0.536	0.603	0.628	0.641	0.599	0.582	0.59	0.635	0.489	0.414
B20	<b>0.858</b>	0.646	0.6	0.636	0.663	0.688	0.643	0.61	0.626	0.634	0.561	0.473
B21	<b>0.861</b>	0.639	0.585	0.624	0.65	0.676	0.638	0.646	0.574	0.674	0.564	0.494
B22	0.682	0.672	0.598	0.628	0.646	<b>0.866</b>	0.687	0.633	0.587	0.661	0.525	0.527
B23	0.714	0.677	0.595	0.666	0.67	<b>0.865</b>	0.653	0.647	0.616	0.704	0.537	0.56
B24	0.646	0.651	0.565	0.638	0.639	<b>0.873</b>	0.697	0.651	0.559	0.709	0.516	0.527
B25	0.684	0.644	0.606	0.646	0.685	0.693	<b>0.868</b>	0.677	0.588	0.667	0.556	0.502
B26	0.631	0.679	0.583	0.654	0.655	0.696	<b>0.883</b>	0.685	0.555	0.695	0.558	0.53
B27	0.592	0.642	0.58	0.607	0.607	0.648	<b>0.855</b>	0.661	0.541	0.664	0.559	0.547
B28	0.663	0.646	0.598	0.635	0.652	0.704	0.671	0.698	0.522	<b>0.877</b>	0.58	0.553
B29	0.66	0.646	0.586	0.662	0.685	0.713	0.67	0.682	0.598	<b>0.841</b>	0.501	0.555
B30	0.61	0.577	0.53	0.536	0.664	0.603	0.64	0.696	0.469	<b>0.831</b>	0.488	0.446
B31	0.689	0.625	0.588	0.628	<b>0.838</b>	0.653	0.643	0.686	0.558	0.705	0.521	0.518
B32	0.642	0.532	0.544	0.567	<b>0.851</b>	0.607	0.642	0.702	0.538	0.645	0.478	0.42
B33	0.592	0.512	0.528	0.544	<b>0.848</b>	0.641	0.615	0.692	0.467	0.639	0.457	0.421
B34	0.597	0.576	0.521	0.559	0.7	0.626	0.625	<b>0.858</b>	0.507	0.69	0.47	0.474
B35	0.647	0.623	0.577	0.615	0.712	0.678	0.685	<b>0.853</b>	0.552	0.717	0.533	0.509
B36	0.621	0.596	0.558	0.617	0.716	0.622	0.705	<b>0.885</b>	0.526	0.706	0.51	0.509

The discriminant validity, as described by [84], was evaluated in this study using the heterotrait–monotrait ratio of correlations (HTMT) criterion. The HTMT assesses the factor correlation, and the HTMT value should be less than 1 to distinguish between two factors (constructs), according to [85]. The correlation between the two components (constructs) is different from one another; thus, it should be different, according to the HTMT value, if it is less than 1. Further, there is a lack of discriminant validity if the HTMT value exceeds this cutoff. Additionally, a threshold value of 0.85 has been suggested by some researchers [86,87], while 0.90 has been suggested by others [88,89]. The HTMT scores for this study's constructs' discriminant validity are shown in Table 9.

Table 8 provides the summary statistics of the HTMT values of each latent construct. From the table, it was found that all the HTMT values were lower than the threshold value of 1 as well as the threshold value of 0.90. Hence, it represents the overall acceptable constructs' discriminant validity.

**Table 9.** Heterotrait–monotrait ratio (HTMT).

	CB	CE	COS	ED	FP	KS	LSN	MRP	OCCB	PMC	SPP	TMD
CB												
SE	0.888											
COS	0.824	0.893										
ED	0.89	0.876	0.86									
FP	0.839	0.804	0.806	0.844								
KS	0.85	0.818	0.814	0.894	0.816							
LSN	0.887	0.802	0.816	0.882	0.812	0.833						
MRP	0.873	0.829	0.77	0.834	0.804	0.888	0.829					
OCCB	0.821	0.883	0.881	0.866	0.73	0.783	0.749	0.709				
PMC	0.836	0.893	0.824	0.882	0.875	0.865	0.845	0.893	0.735			
SPP	0.742	0.773	0.802	0.827	0.672	0.695	0.749	0.676	0.763	0.726		
TMD	0.603	0.718	0.783	0.75	0.603	0.683	0.667	0.634	0.68	0.683	0.799	

#### 4.6. Summary of Measurement Model

The summary of the assessment conducted on the measurement model is shown in Table 10. The figure of the measurement model is displayed in Figure 1. Therefore, this measurement model has achieved the requirement needed to proceed with the structural model.

**Table 10.** Summary of assessment of the measurement model.

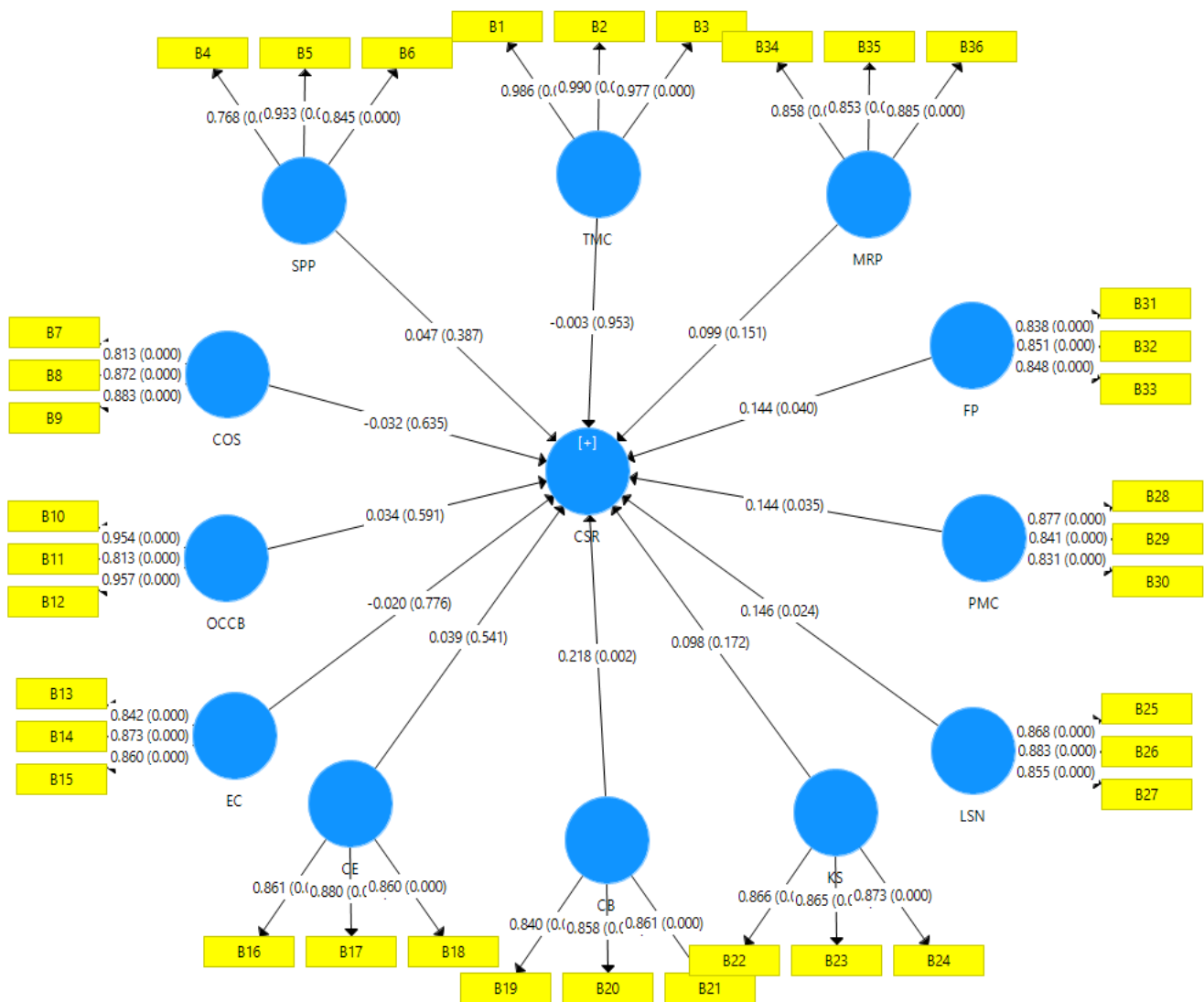
Assessment	Criterion	Comment	Results
Internal Consistency	CR	Exceeded 0.08, thus demonstrating internal consistency	Achieved
Indicator Reliability	Indicator Loading	All items loaded more than 0.5, demonstrating indicator reliability	Achieved
Convergent Validity	AVE	Each construct has an AVE value more than 0.5, thus demonstrating convergent validity.	Achieved
Discriminant Validity	i. Fornell-Lacker	Square root of the AVE values should be greater than the correlations among the latent constructs	Achieved
	ii. Cross Loading	Loadings of each indicator were highest for their designated construct	Achieved
	iii. HTMT	The value was less than 1	Achieved

#### 4.7. Assessment of the Significance of the Structural (Inner) Model and the Effect of Predictors on CSR

This study examined the structural model, also known as the inner model, after assessing the measurement (outer) model. In accordance with the guiding principles of [76], this study used the usual bootstrapping approach with 5000 bootstrap samples to determine the significance of the path coefficients. The estimates of the structural model of the direct relationships with the dependent variables are shown in Table 11 below. Additionally, Figure 2 illustrates the structural model's evaluation using SmartPLS 3.2.6 [90].

**Table 11.** Assessment of structural model direct relationships on CSR.

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	p Values
CB ≥ CSR	0.218	0.217	0.069	3.169	0.002
SE ≥ CSR	0.039	0.047	0.064	0.612	0.541
COS ≥ CSR	-0.032	-0.035	0.066	0.476	0.635
ED ≥ CSR	-0.02	-0.018	0.07	0.285	0.776
FP ≥ CSR	0.144	0.144	0.07	2.061	0.040
KS ≥ CSR	0.098	0.095	0.072	1.367	0.172
LSN ≥ CSR	0.146	0.143	0.064	2.264	0.024
MRP ≥ CSR	0.099	0.098	0.069	1.437	0.151
OCCB ≥ CSR	0.034	0.033	0.063	0.538	0.591
PMC ≥ CSR	0.144	0.146	0.068	2.11	0.035
SPP ≥ CSR	0.047	0.051	0.054	0.866	0.387
TMD ≥ CSR	-0.003	-0.003	0.055	0.058	0.953



**Figure 2.** Assessment of structural model.

The structural model’s evaluation showed the path coefficients for the relationships in this study. The association between predictors and CSR was specifically suggested by path 1. Only 4 of the 12 predictors had a statistically significant link with CSR, according

to the results shown in Table 11 and Figure 2. The factors that were significant for CSR implementation were CB ( $B = 0.218$ ,  $t = 3.169$ ,  $p > 0.01$ ), FP ( $B = 0.144$ ,  $t = 2.061$ ,  $p > 0.05$ ), LSN ( $B = 0.146$ ,  $t = 2.264$ ,  $p > 0.05$ ), and PMC ( $B = 0.144$ ,  $t = 2.110$ ,  $p > 0.05$ ), according to the results shown in Table 11. Other predictors were discovered to be unrelated to CSR implementation in any significant way ( $p > 0.05$ ).

#### 4.8. Assessment of Variance Explained in the Endogenous Latent Variable

The coefficient of determination, also known as the R-squared value (R<sup>2</sup> value), is the most frequently used metric to evaluate the structural model after the evaluation of the path coefficients [76]. Another crucial criterion is the R-squared value, which shows how much of the variance in the endogenous construct (the dependent variable) can be accounted for by all of the exogenous constructs (the independent variables) that are connected to it [76].

Many scholars have disagreed with [76], who claimed that the R-squared value depends on the complexity of the study model and the research field, making it difficult to provide any general guidelines for acceptable R-squared values. For instance, [91] recommended 0.10 as the lowest acceptable level of the R-squared value. Meanwhile, [82] suggested that the PLS-SEM can be used to quantify the R-squared values (R<sup>2</sup> values) of 0.67, 0.33, and 0.19 as substantial, moderate, and weak, respectively. The R-squared values for the study's endogenous latent construct are shown in Table 12.

**Table 12.** Variance explained in the endogenous latent variable.

Latent Variable	R Square	R Square Adjusted
CSR	0.658	0.650

As shown in Table 10 above, this study research model explained 65.8 percent of the total variance in the CSR activities. Therefore, based on the recommendations of [82] and [91], the endogenous latent variable of this study showed an acceptable R-squared value, which was also considered as moderate.

#### 4.9. Assessment of Predictive Relevance

This study used the Stone–Geisser test to ascertain the research model's predictive significance while blindfolded, as indicated by the Q<sup>2</sup> values [92,93]. As an additional measure of the goodness of fit (GoF), the Stone–Geisser test of predictive relevance is frequently utilised in PLS-SEM [72]. Additionally, one of the criteria is predictive relevance (Q<sup>2</sup>), which measures how effectively a model forecasts the data from excluded cases [82]. With the reflective measurement model used in this study, the predictive relevance was only determined for one endogenous latent variable, which was CSR activities. The blindfolding process for a specific omission distance was used to generate the Q<sup>2</sup> values for the endogenous latent variables in accordance with [76] standards. In this study, an omission distance of 7 was specifically employed.

Additionally, in accordance with [76]'s advice, the Q<sup>2</sup> values were produced using the cross-validated redundancy approach. The path model estimates of both the structural model and the measurement model of data prediction provide the foundation for the cross-validated redundancy technique, according to [76] (p. 207). This is because cross-validated redundancy prediction is a perfect fit for the PLS-SEM technique [76]. The Q<sup>2</sup> values greater than zero for an endogenous latent variable in a structural model, according to [73] and [82], reflect the predictive importance of the route model. The construct cross-validated redundancy (Q<sup>2</sup>) test findings from this study are shown in Table 13 below.

**Table 13.** Construct cross-validated redundancy.

Total	SSO	SSE	Q2 Statistics (1-SSE/SSO)
CSR	522	200.925	0.615

As indicated in Table 12 above, the construct cross-validated redundancy (Q2) statistics for the endogenous latent variable of this study was greater than zero, signifying the model predictive relevance in line with [72,82].

## 5. Discussion and Conclusions

The analysis has shown that not all proposed CSFs are factors that could determine the success of hotels' community-related CSR. In summary, we tested our empirical data on 12 CSFs, i.e., top management devotion, formal CSR strategic planning and practice, consumer-oriented strategy, implanting CSR into organisational culture and citizen behaviour, employee devotion, stakeholder engagement, participation in community-related development, knowledge sharing, laws and social norms, CSR project management committees, financial performance/preparedness, and, finally, measuring and reporting CSR performance, which have been proposed by past literature to influence the success of CSR activities in other sectors. Interestingly, our empirical findings indicate that only four CSFs—participation in community-related development, laws and social norms, CSR project management committees, and financial performance/preparedness—are commonly perceived by the community as influencing factors for hotels' community-related CSR activities.

The theoretical implication is as follows. Since it was found that a hotel community-related CSR is more successful if hotels also allocate resources for overall community-based (CB) development in the place where they operate, this finding provides empirical support to the claims of [8,10,12,14–16] on the role of resource allocation in local community development towards the success of community-related CSR. In addition, the findings also provide empirical support for past studies' contention that laws and social norms (LSNs) play a critical role in the success of a community-related CSR [8,10–12,15]. This means that the existence of local laws on community-related CSR and/or an environment where community-related CSR among hotels is a norm, is theoretically important to catalyze a successful hotel community-related CSR. Moreover, since the findings also provide empirical support for past studies' contention on the importance of having CSR project management committees (PMCs) to ensure the success of hotels' community-related CSR [10,12,13,15,16]. This highlights the idea that a dedicated committee will theoretically ensure a proper planning and execution of a community-related CSR from start to finish. Lastly, given that the findings revealed the importance of preparing adequate financial allocation (FP) to ensure the success of a community-related CSR in the hotel sector, this means that past studies' proposition that financial allocation is critical for the success of CSR [12,19,25,26,30] is empirically supported.

The managerial implications of the findings are as follows: Firstly, for a hotel's community-related CSR activity to be successfully implemented, community-based development must be a continuous agenda for both the business and the target community. If both the hotels and the target community have already been active in community-based development issues, then they would have a clearer idea of how to plan and execute any new community-related CSR project effectively and successfully. Secondly, a hotel that operates in places where CSR is implanted within its laws and social norms would be more successful in implementing its community-related CSR because, when CSR is considered a 'norm', it is naturally embraced and easily practised/implemented by people involved; hence, increasing its chances of success. Thirdly, a hotel's community-related CSR would be more successful if there is a special committee in charge of planning and executing the activity. The planning and execution of a hotel's community-related CSR project would be more systematic and efficient if there were people specifically appointed

and made accountable for the project. Finally, a hotel's community-related CSR would be more successful if there is sufficient budget allocation for it. This is almost commonsensical, as any investment in activities outside of an organisation's core operation needs enough funding in order to be sustainable and successful.

In sum, this study has innovatively utilised past literature on the CSFs of CSR in other industries to identify the CSFs of community-related CSR in the hotel sector. Using Langkawi as the research setting, the findings of this study help narrow the gap of knowledge by highlighting that, in the context of the hotel sector, the target recipient of a community-related CSR activity, i.e., the community itself, perceived that there are only four CSFs that could ensure a well-implemented, community-related CSR. Therefore, hotels should focus their attention and effort only on those four factors to increase the success rate of their community-related CSR activities.

## 6. Limitation and Direction for Future Research

The limitation of this study is that the data is cross-sectional in nature and limited to Langkawi, which may raise questions regarding its generalizability. Future studies on this topic may benefit from a bigger coverage of the research area or a bigger target population and sample to ensure that the findings are generalizable. Future researchers may also want to use a qualitative approach to gain a deeper and more meaningful understanding of community perceptions and on what could influence the success of CSR activities intended for them. In addition, future studies may also want to explore other related aspects such as the role of governmental and non-governmental agencies in hotel community-related CSR, possible public–private synergies that could strengthen community development aspects, how to incentivise tourists/hotel guests' involvement in hotel community-based CSR, and much more. Future researchers may also benefit from using a longitudinal approach in their data collection method to overcome the weaknesses posed by the cross-sectional approach that this study has employed.

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