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The paradox between means and end: workforce nationality diversity and a strategic CSR approach to avoid greenwashing in tourism accommodations

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ABSTRACT

This paper provides tourism companies with new solutions to enhance sustainable value creation through Corporate Social Responsibility (CSR), following a triple bottom line approach. We consider the driving role of workforce nationality diversity (WND) on CSR, and we highlight the role of a strategic CSR orientation as a mediator in the CSR-performance relationship. We apply the PLS-SEM technique to 202 coastal accommodations in Spain that make up the study sample. The results show a positive direct effect between WND and CSR practices. Furthermore, when accommodations integrate their CSR actions into the corporate strategy through a strategic CSR orientation, the bottom-line effects of CSR activities are enhanced. We draw useful conclusions for both managers and academics in the sector. First, we extend the traditional economic focus on WND to the analysis of its benefits for CSR. This encourages companies to take advantage of their classic diversity characteristic to improve the development of their responsible practices. Second, we highlight the need to integrate CSR actions into the core business of the company to create value and to avoid the practices of greenwashing and greenhushing.

List of acronyms: WND: Workforce Nationality Diversity; CSR: Corporate Social Responsibility; SO-CSR: Strategic CSR Orientation; PER: Performance; ECO CSR: Economic CSR; SOC CSR: Social CSR; ENV CSR: Environmental CSR; ECO PER: Economic Performance; SOC PER: Social Performance; ENV PER: Environmental Performance

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Introduction

Strategic management studies have traditionally analysed the effects of CSR on performance. The results are heterogeneous, with some finding negative impacts (Shin & Hong, 2022), some positive (Úbeda-García et al., 2022), and others bidirectional (Pereira-Moliner et al., 2021; Singal, 2014). These mixed results highlight the traditional academic tendency to analyse of the sign of the relationship rather than its nature (Garay & Font, 2012). In many cases it depends on the types of CSR and performance (Magno & Cassia, 2021), or on the factors that channel it, such as the existence of green human resources practices (Suganthi, 2019). Scholars could

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usefully attempt to address the gaps in the CSR-performance relationship by analysing the antecedents of CSR (Galbreath, 2010) and variables that enhance its impact on performance (Ali et al., 2020). Consideration should also be given to the appropriate way of measuring the CSR and performance variables (Barauskaite & Streimikiene, 2021).

Research on CSR antecedents suggests that it is highly dependent on its context of analysis (Banerjee et al., 2003). Existing studies tend to focus on company variables, such as historical or institutional factors, that make one company's CSR different from another's (Silberhorn & Warren, 2007). However, few studies consider the organisation's internal human resource management and the effects it can have on sustainable results (Úbeda-García et al., 2022). This is particularly relevant in the tourism sector, which has traditionally been characterised by employing diverse teams of workers (Kalargyrou & Costen, 2017). The benefits of this cultural diversity, such as attracting and maintaining a skilled workforce (Urbancová et al., 2020) or meeting the demands of international consumers (Manoharan & Singal, 2017), have been largely ignored (Devine et al., 2007). Among the OECD countries, Spain has reached the highest number of immigrant workers employed in tourism (Canalís, 2018). In fact, it is a country with a high proportion of foreign employees in tourism, with a total of 461,173 in 2021 (TurEspana, 2021), 570,995 in 2022 (TurEspana, 2022) and 641,146 in 2023 (TurEspana, 2023), which highlights the need to know what kind of advantages could be derived from such diversity for tourism companies.

In the field of CSR analysis, the role of WND has not been given sufficient attention (Farooq et al., 2019; Sharma et al., 2020; Song & Kang, 2019). Traditionally, research has pointed to the institutional theory (Jennings & Zandbergen, 1995) as well as the stakeholder theory (Freeman, 1984) as theoretical pillars arguing for the need to develop CSR in business. In the former case because companies should adapt to the paradigms and social norms of their environment to gain certain levels of legitimacy (Jennings & Zandbergen, 1995). In the latter case because they should pay attention to the different stakeholders (employees, customers, suppliers, and government, among others) in order to achieve success in business management (Freeman, 1984). While acknowledging the relevance of these perspectives, current business practices have led to the emergence of new approaches. McVea and Freeman (2005) "names and faces" theory views stakeholders as individuals, which allows organisations to solve problems by drawing on the idiosyncratic knowledge of individuals and avoids the ethical problems that arise from considering people as part of a generic group. Given that this paper aims to give prominence to workers with diverse nationalities in tourist accommodation and their positive influence on CSR, we draw on a combination of the "names and faces" perspective (McVea & Freeman, 2005) and the institutional theory (Jennings & Zandbergen, 1995). We will consider workers of different nationalities as individuals whose knowledge of their respective cultures and backgrounds could help them to develop more nurturing CSR strategies. In this way, the presence of workers with different "names and faces" and their respective cultural backgrounds could be related to the way in which a heterogeneous workforce can enhance an organisation's values and goals (Urbancová et al., 2020) and improve internal stakeholder relations (Kim, 2006), leading to different CSR outcomes for companies (Sharma et al., 2020).

However, it is important to complement the analysis of the antecedents of CSR with the study of the variables that drive its impact on the triple bottom line (Vishwanathan et al., 2020). Following the creating shared value theory (CSV) (Porter & Kramer, 2011), we argue that the integration of CSR practices into the company's core business, through a strategic CSR orientation (SO-CSR), can improve the value creation effects derived from isolated social, economic and/or environmental CSR activities. This is a perspective of great interest and novelty for the tourism sector, which has been susceptible to the development of environmental practices with image-enhancement objectives (Higham et al., 2022) such as greenwashing or greenhushing. These practices have traditionally been studied in the field of marketing; this study extends their analysis to the strategic management sphere in tourism. In this paper, we consider

greenwashing as the “co-creation of an external accusation toward an organisation with regard to presenting a misleading green message” (Seele & Gatti, 2017, p. 248) and greenhushing (Font et al., 2017) as the way in which companies avoid communicating their responsible practices for fear of public exposure. Both practices are ways of developing CSR without the aim of value creation, i.e. with no strategic orientation.

Furthermore, the way in which CSR and performance variables have traditionally been measured is disparate, with limited studies addressing the simultaneous triple bottom line approach to measuring the relationship in tourism. This work will use the triple dimension lens for the CSR concept (Shim et al., 2021), as well as for the dependent variable. This holistic approach for the simultaneous measurement of both main variables represents a novelty in the field of tourism research as most studies have considered CSR as a single construct, with only a few using a multidimensional approach (Madanaguli et al., 2022). Specifically, there is a tendency to consider green practices (Abdel-Maksoud et al., 2016) in the measurement of CSR and to analyse its economic results (Font & Lynes, 2018).

Considering these three main fronts, the purpose of this paper is to explain the role of WND as a driving force of CSR in tourism and to analyse the importance of a SO-CSR as a channelling variable in the relationship between CSR and performance, applying the triple bottom line lens in the analysis of the model.

To achieve these aims, the rest of the paper is organised as follows. First, a literature review is carried out to establish the research hypotheses and the theoretical model. Second, the methodology is described, explaining the study sample, the variables and the way they are measured. This is followed by the results and discussion section. Finally, the conclusions, contributions and future lines of research are presented.

Theoretical review

Workforce nationality diversity as an influencing variable on CSR

CSR has become a cornerstone of contemporary business strategies, and companies are looking for optimal ways to enhance it. Given the increasingly globalised environment in which the migratory movements of workers are gaining prominence in tourism organisations (Manoharan & Singal, 2017), the role of sustainable human resource management is becoming a key aspect to enhance sustainable outcomes in companies (Úbeda-García et al., 2022).

This approach is particularly relevant in the tourism sector, which has traditionally been characterised by employing culturally diverse workers (Kalargyrou & Costen, 2017; Manoharan et al., 2021), which means that companies need to improve their ability to foster intercultural relations (Sinicropi & Cortese, 2021). However, the hospitality sector has ignored the benefits derived from such cultural diversity (Devine et al., 2007), which can be understood as a way of “combating and eliminating racism, bias and preconception in the workforce at the organisational, national and even international levels” (Croitoru et al., 2022, p. 2).

Multiple studies have reported the advantages that a diverse workforce can bring from an economic organisational prism (Sinicropi & Cortese, 2021), including attracting and maintaining a skilled workforce, gaining competitive advantages and better results (Urbancová et al., 2020). Additionally, WND can meet the demands of heterogeneous customers in today's internationalised tourism environment, help attract human talent, promote innovation (Manoharan & Singal, 2017) and enable firm growth (Kim, 2006).

However, researchers are currently calling for further analysis of the influence of employee demographics on CSR (Madanaguli et al., 2022). In this line, a nationally heterogeneous team will have a greater capability to attend to the needs of stakeholders of different races and nationalities. It will be able to adopt a more empathic perspective when dealing with, for example, the specific needs of customers as well as staff members, improving their relations

as they will feel more comfortable working with people they identify with (Kim, 2006). This environment will promote a more responsible culture and allow firms to enhance their corporate image by associating themselves with values and objectives that foster the well-being of society. This, in turn, will generate a favourable feedback loop in the company's sustainable orientation and improve the working environment (Urbancová et al., 2020).

In fact, when a company provides decent working conditions for minority workers (Kalargyrou & Costen, 2017), their compliance with sustainable development objectives improves (Hon & Gamor, 2022). In addition, proper diversity management will enable the promotion of an appropriate organisational culture (Manoharan & Singal, 2017), which is a relevant breeding ground for the promotion of CSR. This perspective extends two traditional arguments underpinning CSR in business. First, the institutional theory approach (Jennings & Zandbergen, 1995) with its emphasis on complying with norms or values imposed by the institutional context of the company. Second, the stakeholder theory (Freeman, 1984) in terms of managing the needs of generic stakeholders such as workers. Our perspective focuses on workers with "name and face" (McVea & Freeman, 2005), specifically migrant workers, whose knowledge of culture and their level of empathy towards other individuals could favour the development of CSR.

The previous arguments have led us to the development of Hypothesis 1:

H1: The existence of workforce nationality diversity has a direct and positive effect on the CSR activities of tourism accommodations.

Strategic CSR as a key channelling factor of the CSR-performance relationship

Despite the proliferation of CSR-performance studies in tourism, there is still no consensus on the sign of the relationship (Kuzey et al., 2021). Some authors point out that CSR can be beneficial to a tourism company's overall performance (Úbeda-García et al., 2022) while others highlight a negative effect (Shin & Hong, 2022), with different results depending on the type of company analysed (Inoue & Lee, 2011).

The disparity of conclusions on the behaviour of the relationship may be due to the measurement of both CSR and performance, which has not been homogenous (Suárez-Cebador et al., 2018). There is a great tendency to measure economic over social and environmental performance derived from CSR (Font & Lynes, 2018). In terms of how CSR is measured, there is a clear focus on the environmental dimension (Segarra-Oña et al., 2012).

In this sense, there is a growing trend in the tourism sector to study the impact of CSR on business performance that considers additional variables other than the green ones (Kang et al., 2010). Given the need to analyse appropriate ways to achieve success through CSR (Halme et al., 2020) and noting the proliferation of studies that favour the positive sign of the relationship, we elaborate Hypothesis 2:

H2: The relationship between CSR and performance in tourism accommodation is positive and direct.

Academics need to focus their attention on identifying the key influencing factors of the sign and strength of the CSR-performance relationship (Vishwanathan et al., 2020). In this respect it is worth highlighting the role of a SO-CSR, an aspect little analysed in tourism, despite the fact that it can be relevant in determining the value of a company through the synergies that it can generate with its community (Camilleri, 2014).

In this sense and understanding the lack of consensus on the definition of CSR (Dahlsrud, 2008), it is relevant to distinguish between CSR and SO-CSR. While CSR can be understood as a process through which companies assume responsibility for the social, economic and environmental consequences of their activity (Moreno et al., 2010), SO-CSR would imply a greater involvement on the part of the company, considering it a "moral obligation" and understanding

that CSR actions that are not aligned with the company's strategy can be considered as philanthropic actions, but not as true strategic CSR (Porter & Kramer, 2006).

So far, the literature has pointed out how SO-CSR has led to an increase in CSR practices, when in fact the reverse relationship has been demonstrated, as the integration of CSR into the core business and its link to value creation are the natural consequence of the development of CSR practices (Pinillos & Fernández, 2011).

Following this approach, it is advisable to apply a "strategifying" process that is, "the intra-organisational institutional work that aims to change the boundaries of strategy so that a new notion becomes regarded as strategic within an organisation" (Gond et al., 2018, p. 242). This integration of CSR into corporate strategy can be supported by a holistic and inclusive communication system that reflects the commitment to sustainability of all stakeholders, actively involving them in sustainable decisions (Beusch et al., 2022). This will require linking CSR to the needs of stakeholders as well as the specific targeting of resources for these tasks, which will boost the positive outcomes derived from these responsible practices (Boesso et al., 2015). Thus, we establish Hypothesis 3a:

H3a: CSR is directly and positively related to strategic CSR orientation.

The pursuit of competitive outcomes through CSR gives it a strategic rationale, in line with the CSV theory (Porter & Kramer, 2011). According to this perspective, "strategic CSR is a matter of attributing an economic purpose or quality above and beyond doing good for the sake of doing good" (Vallentin & Spence, 2017, p. 64).

Under this line of argument, it is particularly interesting to note recent research highlighting that non-integrated sustainability strategies could lead to a decoupling of the company's sustainability objectives because they do not link responsible practices to profitability (Beusch et al., 2022), which could be related to a reputational approach and could even represent greenwashing (Schaltegger & Burritt, 2018).

This is especially important for the tourism sector, which is susceptible to the development of environmental practices with image-enhancing objectives (Farrington et al., 2017), which can lead to undesirable performance levels (Bocquet et al., 2013). Consequently, it is advisable to extend the traditional analysis of greenwashing and greenhushing, which has usually been approached from the commercial or marketing areas (Font et al., 2017; Smith & Font, 2014), to the field of strategic decision-making, assessing whether a SO-CSR favours the creation of value.

In this sense, Vishwanathan et al. (2020) emphasise that CSR in general encompasses practices that promote some social good but that linking it with value creation would provide it with strategic orientation. The adoption of a SO-CSR can improve trust relations with local stakeholders, which improves the chances of obtaining competitive advantages (Gelbmann, 2010) and value creation (Anlesinya & Abugre, 2021). All these arguments allow us to propose the following hypothesis:

H3b: Strategic CSR orientation is directly and positively related to hotel performance.

A useful extension to existing studies that analyse the effect of strategies complementary to CSR as mediating variables in the CSR-performance relationship (Anser et al., 2020; Úbeda-García et al., 2022) is to focus on the way in which CSR is approached from a strategic perspective (Pinillos & Fernández, 2011) and its mediating effect. This depends not only on stakeholder orientation (Feng et al., 2017), but also on the institutional pressures that will determine the strategic CSR orientation of the company, with companies with a SO-CSR performing better than those that practice greenwashing (Bams et al., 2022). In fact, the impetus of the company's different stakeholders will determine its SO-CSR, which ultimately will build value and enhance competitive advantage (Camilleri, 2022). Therefore, the following hypothesis is proposed:

H3: The impact of CSR on performance is mediated by the strategic CSR orientation of tourist accommodations.

Drawing on the arguments set out above in the literature review, we have developed the following model (Figure 1).

Methodology

Population and data collection

The study population is made up of coastal tourist accommodation in Spain that is reflected both in the tourism records of the coastal autonomous communities in Spain and in the "Alimarket" database. Within this typology, several types of establishments are considered, with hotels and their different variants, such as hostels, aparthotels and holiday complexes, being the main group. Two main criteria are considered. First, we excluded rural hotels, apartments and camping sites, as they do not meet the pattern sought in the analysis. Second, we have specifically chosen establishments located in coastal municipalities due to the contextual dependence of CSR, which is usually linked to the characteristics of the sector (Feng et al., 2017). This means that the CSR practices of one type of tourism have their own idiosyncrasies compared to those of other types of tourism. These characteristics explain the need to focus attention on a specific activity. In this research, we focus on coastal tourism because it has been particularly implicated in environmental impacts (Puig et al., 2017), presenting specific problems, such as landscape pollution (Gelbman, 2021). These aspects, together with the traditional link between the coastal model and mass tourism, as opposed to other models, such as rural tourism (Fons et al., 2011), make it a suitable target for our study. Accordingly, the total population that meets these characteristics amounts to 5,709 hotels.

A self-developed questionnaire was designed as a primary source of data collection and was distributed *via* the online software QualtrixXM to tourism accommodation managers. The questionnaire was validated by means of a pre-test carried out on a group of experts in the field to verify that the questions were properly understood. The sample consists of 202 tourist accommodations, whose information was obtained between September 16 and December 27, 2021. Although there are arguments (Hair et al., 2019) that validate the sample size, others (Marcoulides et al., 2009) point out the need to improve some of these theoretical criteria.

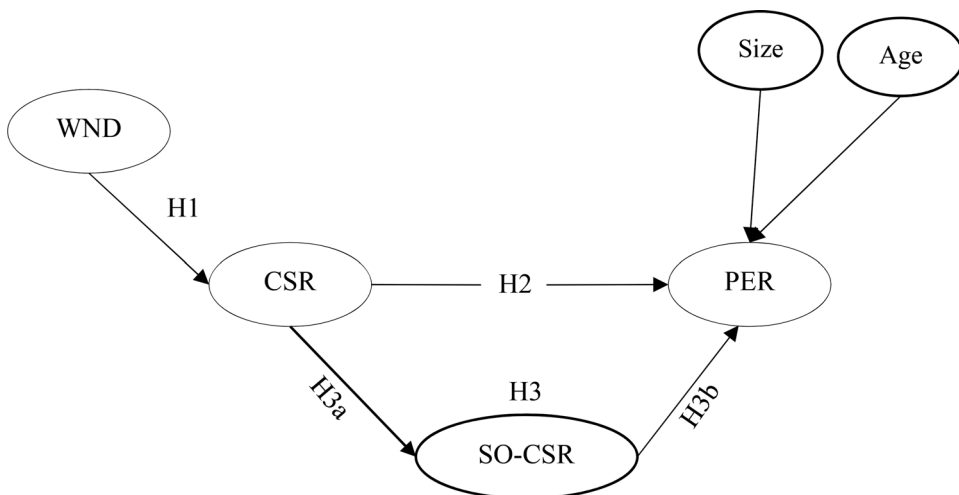


Figure 1. Theoretical model.

Therefore, we complemented this criterion by carrying out a power analysis using G*Power software. Specifically, we performed an F-test considering the number of predictors (3) and a significance level of 95%, which indicates the need for a sample size of 119, so the sample of 202 hotels is valid, providing sufficient power to the results. In addition, we carried out a series of steps (Podsakoff et al., 2003; 2012) to avoid the common method variance. First, we ensured a precise and detailed drafting of the questionnaire items to avoid any possible confusion on the part of the managers. Second, we provided full information about the purpose of the research so that they understood the relevance of their answers. Third, they were explicitly told that their answers would be anonymous and for the exclusive use of the research. In addition to these procedures, an exploratory factor analysis was carried out to verify that there was no single or general factor that reported the greatest proportion of the variance of the variables.

Variable metrics

A Likert scale from 0 to 7 has been used to measure all variables in the model, except for the WND variable as well as the control variables (see details below).

Workforce nationality diversity

WND was measured through the calculation of the Blau Index (Blau, 1977) through the data obtained in the survey (see Annex 1), in line with Nielsen and Nielsen (2013), Khan et al. (2019) and Dahms et al. (2022), among others, who calculated it for the management team. Our study applied this approach to the workforce, following Bocquet et al. (2019). We therefore performed the following calculation

$$\text{BlauIndex} = 1 - \sum Pi^2$$

where “i” represents the category (nationality) and “n” represents the total number of employees for each nationality. We proceed to calculate “p” (proportion of employees of each nationality) to subsequently calculate the Blau Index.

Companies with values closer to 0 have less diverse teams in terms of nationality and those closer to 1 have more diverse teams. In this study, the WND mean is 0.560 and the variance is 0.081157565.

CSR

Following the approach of Tamajón and Font (2013), we adopted the triple bottom line perspective to measure the social, environmental and economic dimensions of CSR in the first-order model. These three variables were used to develop the second-order reflective CSR construct in the final model.

Strategic CSR orientation

A combination of the scales developed and validated by Ruiz-Ortega et al. (2021) and Bocquet et al. (2013) was conducted to create the variable SO-CSR as a reflective first-order construct.

Performance

A combination of two previously validated scales was chosen to reflect the triple dimension of the performance variable. In the first-order model, the scale of Shi and Tsai (2020) was considered for social performance, while the scale of Úbeda-García et al. (2021) was chosen for the environmental and economic dimensions, respectively. These three variables (economic, social,

and environmental) were used to create the reflective second-order performance construct in the final model.

Control variables

Age. Age is often a determining factor in a company's survival capability and innovation activity (Cefis & Marsili, 2006). The surveyed hotels were asked for their year of foundation, and then the sample was coded by dividing it into aged hotels (over 40 years), senior (20–40 years), middle-aged (11–20 years), early aged (3–10 years) and newly established hotels (less than 2 years).

Size. Hotel size was measured by means of the total number of employees, following other researchers in the tourism context who highlight its influence on CSR strategy (Ibarnia et al., 2020; Melubo et al., 2019).

Statistical technique

The PLS-SEM package based on systems of structural equations was used for the statistical analysis. This is a "robust technique for testing complex models which have direct, indirect, modelling and mediating effects" (Ávila, 2022, p. 196). Additionally, its use is advisable as it allows use of wide variety of scales, whether nominal, ordinal, interval or ratio (Wold, 1985), and does not require the measurement scales to be uniform (Sosik et al., 2009). Consequently, it has become a key "composite-based estimator for latent variable models" (Sarstedt et al., 2023, p. 10).

Results and discussion

Before testing the hypotheses of the model, we have checked both kurtosis and skewness values for all the main variables in the model and we see that in both cases the values meet the criterion of being between -1 and $+1$ (Hair et al., 2019), so the data are assumed to have a normal distribution. Additionally, the descriptive statistical analysis of the sample and of the control variables (Table 1) is presented.

Regarding the size of the hotels, the classification used by the European Commission (2020) was followed, leaving the sample composed of 36.14% large hotels, 39.11% medium-sized hotels, 4.95% small hotels and 19.80% micro-hotels. In terms of age, senior hotels between 20 and 40 years old predominated (28.71%) followed by aged hotels over 40 years old (27.72%), middle-aged hotels (25.74%) early aged hotels (12.87%) and newly established ones (4.96%).

This section reflects the results of the second-order model, but we should highlight that a two-stage analysis was carried out in which, initially, both the reliability of the first-order constructs and their validity and the overall level of model's fit at this first level were tested (Henseler, 2017).

The results of the higher-order model are discussed below, dividing this section into the measurement and structural model analysis blocks. It should be noted that the advanced model presents an adequate overall fit level, with an SRMR of $0.069 < 0.08$ (Hu & Bentler, 1998).

Table 1. Descriptive statistics of control variables.

Variable	Mean	Variance
SIZE (employees)	102.4	106459.4
AGE (years)	35.3	4836.1

Source: Own elaboration

Assessment of the measurement model

We verified that all constructs were adequately measured by ensuring that the criteria for assessing internal consistency were above 0.7 (Cronbach's alpha [α], composite reliability [CR] and rho_A). Additionally, all the loadings of the indicators to measure each construct exceed 0.707 (Carmines & Zeller, 1979) and the convergent validity (AVE) is above 0.5 for all constructs (Hair et al., 2019) (Table 2).

To test for discriminant validity, we analysed that the cross-loading criterion is met since the external load of an indicator on its construct is greater than any of its cross-loadings (Table 3). We also checked that 0.9 (Table 4) is exceeded for each of the HTMT values (Gold et al., 2001) and that the square root of the AVE of each variable (diagonal in Table 4) is greater than the correlations that each has with the rest of the latent variables in the model (with the Fornell and Larcker criterion).

As indicated above, this section reports the results of the second-order model. Therefore, the first-order cross-loadings have been tested for the CSR and performance variables. In addition, it should be noted that the indicators SO (1–12) refer to the strategic CSR orientation variable (see Annex 1 for the specific items).

Assessment of the structural model

To analyse the structural model, we use a one-tailed bootstrapped Student's t-distribution for 5000 subsamples (see results in Table 5 and Figure 2). We have checked that $0.2 < FIV < 5$ in the structural model, showing that there are no multicollinearity problems.

Table 2. Criteria for measuring internal consistency reliability and convergent validity.

	α	rho_A	CR	AVE
CSR	0.887	0.893	0.930	0.816
PER	0.836	0.881	0.900	0.751
SO-CSR	0.976	0.977	0.979	0.794
WND	1.000	1.000	1.000	1.000

Source: Own elaboration

Table 3. Discriminant validity. Cross loadings.

	Age	CSR	PER	SO-CSR	Size	WND
WND-Blau Index	0.075	0.077	0.069	0.109	-0.009	1.000
Size	0.037	0.242	0.268	0.327	1.000	-0.009
Age	1.000	-0.015	-0.107	-0.012	0.037	0.075
Economic Performance	-0.059	0.470	0.767	0.431	0.214	0.086
Environmental Performance	-0.119	0.719	0.902	0.629	0.278	0.044
Social Performance	-0.093	0.739	0.923	0.743	0.208	0.059
SO 1	-0.040	0.732	0.664	0.745	0.189	0.116
SO 10	-0.067	0.707	0.656	0.913	0.229	0.084
SO 11	-0.048	0.717	0.655	0.926	0.229	0.079
SO 12	-0.042	0.715	0.668	0.928	0.231	0.104
SO 2	-0.109	0.678	0.651	0.813	0.236	0.169
SO 3	-0.066	0.766	0.736	0.862	0.335	0.124
SO 4	0.013	0.710	0.636	0.899	0.314	0.112
SO 5	0.058	0.627	0.553	0.904	0.384	0.084
SO 6	0.073	0.676	0.608	0.936	0.382	0.050
SO 7	0.097	0.643	0.593	0.912	0.356	0.079
SO 8	0.025	0.677	0.574	0.924	0.315	0.099
SO 9	0.010	0.659	0.593	0.909	0.310	0.046
Economic CSR	0.012	0.900	0.719	0.722	0.230	0.072
Environmental CSR	-0.022	0.865	0.640	0.630	0.196	0.060
Social CSR	-0.033	0.943	0.694	0.760	0.228	0.074

Source: Own elaboration

Table 4. Discriminant validity. Fornell and Larcker and HTMT criterion.

Fornell and Larcker	Age	CSR	PER	SO-CSR	Size	WND
Age	1.000					
CSR	-0.015	0.903				
PER	-0.107	0.759	0.867			
SO-CSR	-0.012	0.782	0.715	0.891		
Size	0.037	0.242	0.268	0.327	1.000	
WND	0.075	0.077	0.069	0.109	-0.009	1.000
HTMT	Age	CSR	PER	SO-CSR	Size	WND
Age						
CSR	0.026					
PER	0.114	0.849				
SO-CSR	0.061	0.834	0.764			
Size	0.037	0.256	0.294	0.333		
WND	0.075	0.081	0.080	0.109	0.009	

Source: Own elaboration

Table 5. Hypothesis analysis.

Path coefficient	Coef. (β)	T-value	95% CI	Conclusion
H1 (+): WND→CSR	0.077*	1.017	[0.023; 0.270]	H1 Accepted
H2 (+): CSR→PER	0.515***	6.987	[0.392; 0.636]	H2 Accepted
H3a (+): CSR→SO-CSR	0.782***	24.294	[0.726; 0.832]	H3a Accepted
H3b (+): SO-CSR→PER	0.295***	3.750	[0.165; 0.421]	H3b Accepted
Age→PER (Control)	-0.098**	2.138	[-0.174; -0.022]	Significant
Size→PER (Control)	0.051	1.074	[-0.026; 0.128]	Not significant

* $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$. Source: Own elaboration

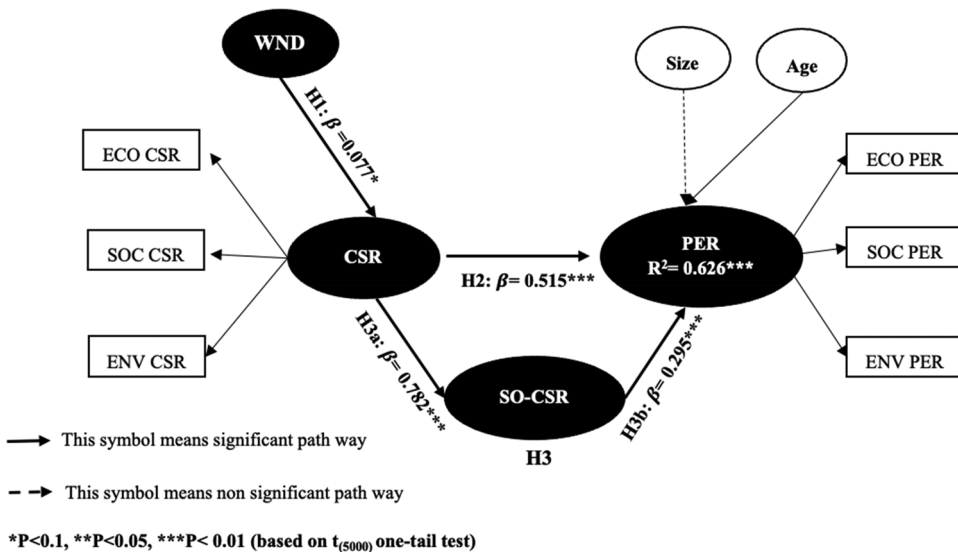


Figure 2. Theoretical model with results.

We have stated five hypotheses, all of which are accepted at a considerable level of significance (see Tables 5 and 6).

Hypothesis 1 establishes the positive effect of WND on CSR practices in Spanish tourist accommodations, which emphasises the role of sustainable human resource management to enhance sustainable outcomes in companies (Sinicropi & Cortese, 2021; Úbeda-García et al., 2022). This is particularly relevant in the tourism sector, where a large proportion of the workforce is made up of foreign employees (Kalargyrou & Costen, 2017).

Table 6. Strategic CSR-orientation mediating effect.

Total effect of CSR on PER		Direct effect of CSR on PER		Indirect effect of CSR on PER		Conclusion
Coef (β)	T value	Coef (β)	T value	Estimated point	CI percentile 95%	
0.746***	21.577	H2=a 0.515***	6.987	H3=H3a*H3b 0.231***	[0.129; 0.332]	H3 Accepted

* $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$. Source: Own elaboration

The positive result obtained in this study between WND and CSR contributes to the field of diversity through several new insights. First, it addresses the scarcity of contributions focusing on cultural diversity in the context of hospitality (Manoharan et al., 2021). In this context, recent literature reviews on workforce diversity in tourism highlight the strong reliance of developed countries, such as Australia, Canada, the US and the UK on migrant workers (Manoharan & Singal, 2017). However, the lack of studies on this topic for the Spanish tourism sector is striking, considering that it has been the leading OECD country in terms of the number of migrant employees in tourism (Canalis, 2018).

Second, the fact that the relationship between WND and CSR has been analysed expands the existing knowledge, as the conclusions drawn so far have focused on management national diversity (Quintana-García et al., 2018). Within this approach, richness in cultures and languages (Fassin et al., 2015) as well as better management of stakeholder interests (Fernandez & Thams, 2019) are highlighted as characteristics of diverse management teams that can strengthen CSR practices and make them more transparent (Khan et al., 2019). However, in the context of the hotel sector, employee participation is also relevant (Townsend et al., 2013).

Employee demographics virtues have been analysed from an economic perspective (Sinicropi & Cortese, 2021), but not considering the benefits they can bring to the company's sustainability (Madanaguli et al., 2022). In this sense, the positive result between WND and CSR reinforces the arguments that workforce teams with diverse nationalities will be more empathetic when interacting with other stakeholders, creating an environment of communication between workers (Kim, 2006) as well as favouring the values and objectives of companies (Urbancová et al., 2020). Moreover, it extends the findings of Sharma et al. (2020), who defend this idea but in terms of racial differences, Farooq et al. (2019) in the case of religion and Ciocirlan and Pettersson (2012) who show the influence of the social-demographic characteristics of workers on their interests in climate change.

Through Hypothesis 2, we have shown that CSR has a positive and direct impact on the performance levels of tourism accommodations, in line with other researchers (Úbeda-García et al., 2022). However, this analysis extends the limits of this conclusion because most of the existing studies have had a limited focus on the environmental dimension of CSR (Segarra-Oña et al., 2012) and/or the economic impacts of CSR (Font & Lynes, 2018). In this study, we have applied a multidimensional measure for both CSR and performance, considering the triple dimension in both cases, following the recommendations of Shim et al. (2021), among others.

In addition to providing new knowledge on the background of CSR and new ways of measuring it from a holistic perspective, we have expanded the boundaries of research on the CSR-performance relationship, whose existing analyses are limited to determining the sign of the relationship. In line with the suggestions of Garay and Font (2012) and Vishwanathan et al. (2020), we focus on the mechanisms that explain the CSR-performance relationship through the mediating effects established in Hypotheses 3a and 3b.

Through Hypothesis 3a, we have shown that the level at which tourism companies develop their CSR practices in the environmental, economic and social areas has a positive impact on the integration of a CSR strategy into their corporate orientation. This is in line with the recommendations of Gond et al. (2018) on "strategifying" CSR. Moreover, it allows us to reinforce the findings of Beusch et al. (2022), who set out the most appropriate ways to integrate

sustainability into corporate strategy with a focus limited to a longitudinal analysis of a single multinational company. Our result shows that such integration of CSR into the company's corporate strategy can also occur in coastal tourism companies. This result reinforces the existing line of argument in the area of CSR, distinguishing between CSR and SO-CSR. Furthermore, in contrast to the traditional approach that posited the reverse effect, it demonstrates that the integration of CSR into the core business and its link to value creation would be the natural consequence of the development of CSR practices (Pinillos & Fernández, 2011).

Through Hypothesis 3b, we highlight that the SO-CSR is directly and positively related to performance, in line with Cantele and Zardini (2018), who explain how SO-CSR has the potential to outweigh the impacts on business performance. The pursuit of competitive outcomes through CSR practices gives it a strategic rationale, in line with the CSV theory (Porter & Kramer, 2011). Furthermore, these competitive outcomes would be achieved by adapting human resource practices from a strategic CSR paradigm (Emmott & Worman, 2008). Thus, the results are in line with Vishwanathan et al. (2020), who emphasise that CSR in general encompasses practices that promote some social good but that linking it with value creation would provide it with strategic orientation.

This result can also explain the losses experienced by some companies when carrying out CSR actions with image-enhancing objectives (greenwashing), which have been perceived by stakeholders as fraudulent and, therefore, have been penalised in terms of results. Moreover, not all losses are caused by greenwashing, some are caused by greenhushing (Font et al., 2017), since in order to avoid any conflict between their sustainability actions and the expectations of certain stakeholders, companies seek social acceptance by avoiding reflecting their real CSR practices, which means that the purpose of these practices is not too far from greenwashing in the eyes of their customers. In this sense, the traditional CSR approach could be linked to reputation targets while strategic CSR is necessary for value creation from an integrated perspective (Khurshid & Snell, 2022).

The mediating effect proposed in Hypothesis 3 has been analysed and accepted (see Table 6), with the existence of a complementary partial mediation effect exerted by the SO-CSR variable, given that the three relationships proposed are significant and positive.

These results are of great interest as, in line with recent research, they show the potential of companies that develop a SO-CSR to outperform those that practice greenwashing (Bams et al., 2022). Indeed, a company's strategic CSR can be determined by the impetus with which different stakeholders are addressed, which can ultimately drive the company's competitive strategy and value (Camilleri, 2022).

We finally note that the model presents a substantial explanatory power (Chin, 1998) as the final dependent variable PER reports an R^2 of 0.626***.

Conclusions: theoretical and practical contributions

This study is based on explaining the role of WND as a driving force of CSR in tourism and on analysing the importance of SO-CSR as a channelling element in the CSR-performance relationship, applying the triple bottom line lens in the analysis of the model. In this way, this study provides theoretical and practical answers to three main research challenges: the importance of analysing the background of CSR and the channelling variables that enable the creation of value through responsible practices in the company as well as the appropriate way of measuring the two main variables, CSR and performance.

Valuable conclusions have been drawn on the background of CSR, thanks to the positive result between WND and CSR. The extant literature on CSR highlights numerous internal and external antecedents that can enhance its development as a micro-level entity, but not necessarily how the individuals within the organisation can influence the development of CSR. Considering this focus on employees, several studies have analysed diversity, with migrants

being one of the most analysed topics (Manoharan & Singal, 2017). However, these analyses have focused on the benefits of diversity for the company in economic terms (Sinicropi & Cortese, 2021), not on how to link diversity analysis to CSR development.

In this study, we have addressed the lack of studies that specifically analyse the influence of national culture on CSR in tourism (Song & Kang, 2019). Concretely, by addressing McVea and Freeman (2005) "names and faces" perspective combined with the institutional theory approach (Jennings & Zandbergen, 1995) we have highlighted the role of migrant workers in tourism. Our study gives migrant workers a specific relevance for tourism companies seeking to leverage diversity for the benefit of their sustainable orientation. WND increases the level of empathy with other stakeholders (Kim, 2006) and contributes to the company's own values and objectives (Urbancová et al., 2020). Managers of tourism companies should appreciate that their multi-national teams will encourage the coexistence of people with very different cultures, allowing their employees to share impressions and knowledge of each other's cultures. Recognising this advantage, managers should promote a comfortable working space in which employees' cultural needs are met, which will make them feel more confident, motivated and valued, and will allow them to become more involved in the CSR culture promoted by the company.

Moreover, given that many of the foreign workers will come from countries with legal frameworks and rights that differ from those in Spain, these workers may be more sensitive to developing CSR in a more involved, effective and real way. In this sense, we encourage managers to give a voice to migrant workers in the development of their CSR strategy and even in its implementation. The opinions of a foreign worker may have more influence on the rest of the migrant workers than those of a local worker, which will strengthen the informal lines of decision-making (Townsend et al., 2013).

Another conclusion worth highlighting is that the provision of WND can be an important source of knowledge for managers developing a CSR strategy because employees can share information with them about the specific needs of their respective countries. This can inspire the design of social investment actions in these destinations by the company, as well allowing them to offer a service that is more sensitive and aware of the specific needs of each culture. Indeed, the management of WND should hold a special place in the field of tourism as direct contact with customers is greater than in other sectors (Singal, 2014), which implies a greater urgency to understand the needs of stakeholders of different nationalities and races for the fulfilment of CSR practices.

Additionally, the direct positive impact of CSR on performance, despite being previously demonstrated by other tourism academics (Úbeda-García et al., 2022), allows us to address the still existing contradiction of performance in the sector (Wong et al., 2022) by adopting an integrated approach to measuring both main variables. In this sense, we have extended the analysis of this relationship based on the triple bottom line perspective (Elkington, 1997), to complement the growing trend of studies that are focused on the environmental dimension (Abdel-Maksoud et al., 2016). Given this result, the debate on CSR measurement and performance is an issue that affects not only the way in which research is conducted in academia, but also the effectiveness with which CSR practices are reflected in company results. In this sense, hotel managers should ensure that they measure the impacts of CSR in congruence with the way in which these activities have been designed, with the adoption of the triple bottom line being advisable in both cases.

At the same time, the results obtained on the mediating effect of SO-CSR in the CSR-performance relationship allow us to stretch the boundaries of CSR research by setting the focus on the appropriate integration of a CSR strategy into the corporate lens of the business. We join the perspective developed by Porter and Kramer (2011) of CSV, since we agree in considering CSR as a strategy to "enhance a company's competitiveness and, at the same time, promote the economic and social conditions of the communities where it operates" (p. 6). In

this sense, we believe that it is the most appropriate way to achieve the desired *win-win* objective in companies.

Given that a strategic orientation channels the effect that isolated CSR practices have on performance, two key recommendations for hotel managers can be deduced. The first is that they follow a process of “strategifying” (Gond et al., 2018) their CSR, that is, changing the boundaries of these activities in their organisation to give them a strategic orientation. The second is the consideration of a SO-CSR and its relationship with greenwashing (Gupta et al., 2019) and greenhushing (Font et al., 2017). In this study these practices are negatively linked to value creation, giving them a new strategic perspective that overcomes the traditional vision focused mainly on obtaining reputation and links their removal with obtaining results derived from sustainability. In fact, studies have already shown the potential of companies that develop a SO-CSR approach to outperform those that practice greenwashing (Bams et al., 2022).

Therefore, managers should not focus on the sign of the relationship, but rather on understanding how to link the CSR practices they intend to carry out in the economic, social and environmental dimensions with the strategic orientation of the company, which will enable it to effectively create value in all three dimensions. In this sense, accommodations that avoid greenwashing and greenhushing, and whose strategy is based on sustainable values and objectives, build stakeholder loyalty as they see their values reflected in those of the accommodation, increasing their trust in the company and making the results stronger and more consolidated. In other words, a responsible action is meaningless if it is not in line with the beliefs and philosophy of the company.

This article has shown that at a time when the tourism sector was suffering the effects of the COVID-19 pandemic, companies with higher WND developed their CSR practices to a greater extent, which had a positive impact on their results. This, coupled with the adoption of a SO-CSR, positively impacted performance. Therefore, a double objective is covered: first, the inclusion of diverse teams is linked to the achievement of CSR practices, which have a positive impact on the results. Second, this impact on performance will be reinforced by the integration of a SO-CSR, which will make it possible to reduce image laundering practices in tourism accommodations.

Limitations and future research

Finally, the study has certain limitations. The first and most relevant limitation is that the information obtained through the survey to determine WND did not consider employees’ specific countries of origin, but the total number of nationalities and workers within it. In this sense, the data have allowed us to make an appropriate calculation of diversity using the Blau Index to find out whether higher levels of diversity produce increased levels of CSR, but it does not allow us to go deeper into whether the presence of a certain nationality has been more influential than others. In this sense, the intention is to extend the study by compiling this information, opening a new empirical study opportunity. As for the second limitation, considering the Slack Resource Theory, “corporate social performance (CSP) is found to be positively associated with prior financial performance, supporting the theory that slack resource availability and CSP are positively related” (Waddock & Graves, 1997, p. 303). In this sense, the study could have included control variables, such as cash flow or firm’s leverage, to further control the resource availability of each hotel, an aspect that we intend to cover in future lines of research. Instead, in the model analysed we have controlled the differences in resources according to the size and age of the company as well as the economic dimension of the performance (see Annex 1). Different indicators have been considered, referring to the last five years, which can act as a signal of the resources available to some companies compared to others. Furthermore, to control for the effects of the pandemic, we have ensured that the sample was composed of coastal accommodations, all of them receiving a homogeneous typology of consumers and therefore experiencing similar impacts in terms of demand during the period analysed.

The results obtained have drawn new conclusions on how to take advantage of an existing characteristic of tourism companies for the benefit of a new perspective, the development of CSR in tourism based on the advantages of diversity. This opens new future lines of research around how to manage such diversity (Urbancová et al., 2020), but with particular emphasis on how to redirect diversity management to promote employee involvement in the development of CSR strategies. In addition, this study has highlighted the virtues of diversity in promoting CSR but should also consider the potential conflicts that may arise between employees of different nationalities, as “managing diversity is more than simply acknowledging differences in people. It involves recognising the value of differences, combating discrimination and promoting inclusiveness” (Kim, 2006, p. 86). Therefore, the results obtained also open a future line of research on how to create programmes to promote the positive side of nationality diversity by conducting diversity promotion events, intercultural communication improvement programmes and intercultural training courses with the aim of promoting sustainable value creation in the company.

Disclosure statement

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Annex 1: variables measurement

Workforce nationality diversity

1. Indicate the total number of employees in your hotel.
2. Indicate the number of different nationalities of which your workforce is made up.
3. Indicate the number of employees by nationality:
 - -First nationality: _____
 - -Second nationality: _____
 - -Other nationalities: _____

CSR (1 = Not implemented; 7 = Largely Implemented).

Indicate the level to which your hotel implements the following corporate social responsibility practices related to the environmental area:

- We assess the environmental impact of the company.
- We carry out energy and water saving activities.
- We use renewable energy sources (solar, wind, biomass...).
- We recycle waste.
- We use environmentally friendly products.
- We choose environmentally friendly suppliers.
- We encourage customers to save water and/or energy.
- We promote the consumption of organic products.
- We encourage clients to participate in protection initiatives.
- We encourage guests to be environmentally friendly on the property.
- We encourage customers to be environmentally friendly in nature.
- We carry out actions that contribute to the conservation of the environment.
- We adopt innovative environmental ideas in the design of our products/services.
- We are often looking for new working methods, techniques, or tools in the production processes/development of clean services.
- We recycle the energy we use and reduce pollutant emissions (e.g. wastewater, waste gases, and solid pollution) in processes.

Indicate the level to which your hotel implements the following corporate social responsibility practices related to the social area:

- We assess the social impact of the company.
- We collaborate with social and charitable projects.
- We promote heritage conservation.
- We promote local community development.
- We promote gender equality in employment practices.
- We encourage people of all abilities to apply for jobs.
- We seek to reconcile work and family life for our staff.
- We choose suppliers who demonstrate social responsibility.
- We encourage customers to contribute to social and charitable initiatives.
- We actively promote respect for the local culture and language.
- Facilities are adapted for people with disabilities.
- We promote civic attitudes among guests.
- Social innovation is important to our hotel.
- We invest heavily in developing new ways to increase our social impact or to serve our beneficiaries.
- In our company, new ideas to solve social problems come up very often.

Indicate the level to which your hotel implements the following corporate social responsibility practices related to the economic area:

- We assess the economic impact of the business.
- We choose local staff wherever possible.
- Staff salaries are above the industry average.
- We have additional benefits for our employees.
- We encourage customers to consume/use local products.
- We encourage customers to contribute to charitable activities.
- We choose suppliers who contribute to local development.
- We provide training programmes for staff.

Strategic CSR-Orientation (1 = Not adopted; 7 = Largely adopted). Please indicate below the degree to which your hotel adopts the following CSR actions:

- The goal of fulfilling our social, cultural, and environmental mission is important to the company.
- Our company often partners with other organisations to reinforce its social mission.
- We set important social and environmental sustainability goals and incorporate them into strategic decisions.
- We develop documents that describe values and motivations in terms of social issues.
- We describe CSR practices in our annual report, in a specific report, or on our website.
- We have a plan for the adoption of CSR.
- We have an agenda for CSR development.

We have identified stakeholders for our CSR actions.
We have an external or internal CSR communication plan.
Our CSR enables us to attract new customers.
Our CSR allows us to improve the image of the hotel.
Our CSR allows us to differentiate ourselves from the competition.

Social and Environmental Performance (1= Low impact; 7= High impact):

Indicate the level to which the actions developed in your hotel to care for the environment and society have had an impact on the following indicators over the last 5 years.

Reduction of total direct and indirect toxic emissions.
Increased volume of recycled materials.
Increased rate of renewable energy consumption.
Increased number of green products/services developed.
Reduction in total direct and indirect energy consumption.
Reputation and social praise for the hotel has improved.
The quality of relations with the community and stakeholders (shareholders, customers, etc.) has increased.
The health and well-being of employees has improved.
Employment opportunities have increased.
We have enhanced our social contribution to the local community.
The ability to benefit future generations has improved.

Economic Performance (1= Strongly disagree; 7= Strongly agree)

Our market share growth has been higher than the industry average.
Our hotel's brand recognition has been higher than the sector average.
Our sales growth is above the sector average.
Our employee satisfaction has been higher than the sector average.
Our guest satisfaction is higher than the sector average.
Our revenue per room is above the sector average.
Our occupancy rate is above the sector average.
Our average room rate is above the sector average.