

Environmental Management System towards Environmental Performance of Hotel Industry: Does Corporate Social Responsibility Authenticity Really Matter?

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crossref <http://dx.doi.org/10.5755/j01.ee.32.5.28619>

Environmental Management Initiatives (EMI), as part of the sustainability management movement, have become an integrated part of the organisational management practices and of the current research. Since the implementation of Environmental Management System (EMS), there have been many studies analysing this relationship with the environmental performance. Corporate Social Responsibility (CSR) also gained a great importance for the organisations' performance, including their performance in the environmental area. However, previous studies analysed the direct link between those variables and environmental performance, while the mediating effect of those variables has not been tested yet because using a mediator in the relationship between two variables is a rather new approach in the research area used in the behavioural sciences area. This research analyses the role of EMI in defining the Environmental Performance (EP) of hotel industry, given the strong relationship between those two variables and the importance of the tourism sector for the economic development, both in the developed, but especially in the developing countries. It also investigates the CSR authenticity as mediator between EMI and EP link. Data was collected through a questionnaire of managers of the hotels in Pakistan. Correlation, Structural Equation Model and linear regressions were applied for testing the hypotheses and for checking the viability of the model. Findings revealed that EMI and CSR authenticity are important and significant determinants of EP in the hotel industry. Findings show that CSR authenticity acts as a mediator for the EMI and EP link. The stakeholder pressures and customers' environmental awareness have forced the hotel industry to implement environmental standards and this shift of focus is more important in the hotel industry. The current research demonstrates that efforts of EMI is a prerequisite for enhancing CSR authenticity in the environmental area, and this, in its turn, contributes to the increase of the EP of hotel and tourism sector in a developing country. Given the lack of large financial resources of the developing countries, this model is an important outcome for the tourism industry that helps hotels to become green, to attract more clients and to gain competitive advantages.

Keywords: *CSR Authenticity, Environmental Management Initiatives, Environmental Performance, Hotel Industry, Tourism Sector.*

Introduction

The increasing concern for environment protection and decreasing pollution, the growing social demands (Xuan-Quynh *et al.*, 2014) or companies' interest in gaining competitive advantages (Nishitani *et al.*, 2012) have determined the firms to adopt sustainable and environmentally responsible behaviours and to adopt eco-friendly technologies (Gonzalez-Benito *et al.*, 2011). However, adopting this kind of technologies brings little benefit in the absence of an adequate environmental management system (EMS). Choi *et al.* (2019) stated that

EMS merges the environmental-related activities into the strategic organizational framework. The current study highlights the role of environment management initiatives (EMI) for the improvement of Environmental Performance (EP). This study covers an interesting phenomenon about the upcoming issue (EP) of hotel industry. Adding new insights from the live experience of hotel management, this study provides the newest idea to add Corporate Social Responsibility (CSR) authenticity in the link between EMS and EP which has not yet been explored. This is an extensive field and the topic of interest for scientific researchers, and it is related to economic issues and trends.

This study investigates the factors affecting EP in the context of hotel businesses. The hotel businesses are the major contributors to the economic growth of any country. Various studies have analysed the EP; however, preconditions and determinates are still questioned. There are numerous environmental management initiatives (EMI) which are related to CSR authenticity. EMI is a driving force for the advancement of EP and CSR activities (Bortree, 2009). The EMI-CSR authenticity link was also studied for some industries (Bowen, 2016; Beale & Fernando, 2009). Despite the fact that EMI has a crucial role in the organizational CSR activities, this doesn't mean that it can automatically make significant changes in EP (Pham *et al.*, 2020). The process of implementing environmental management procedures displays great differences among the organizations, environmental-related goals or indicators are not clearly defined and environmental reporting is not mandatory (Voinea *et al.*, 2020; Henri & Journeault, 2008). Thus, there are mixed results regarding the impact of EMS on the EP, from no clear significant impact (Nawrocka & Parker, 2009; Boiral *et al.*, 2018) to a positive relation between those two variables (Claver *et al.*, 2007; Tian & Lin 2019; Seman *et al.*, 2019), while some other authors found a negative relation in different industries (Barla, 2007). Hence, it is necessary to conduct a comprehensive investigation to better understand the connection between these variables, to study the EMI-EP link using a mediating variable that may enhance this relation. This new research is focusing on the mechanism that can be the reason for the advancement in CSR authenticity. We enlarge the existing knowledge about EMI and EP relation via CSR authenticity, so it makes an important addition in the existing knowledge to the hotel/tourism sector by guiding through the link between EMI, CSR authenticity and EP (Hung-Baesecke *et al.*, 2016; Aigbedo, 2019) and by developing a new business model. When the company's actions fall short of expected social values and norms, CSR overcomes these shortages. Thus, it is important to study the EMI-EP link through CSR authenticity that can enhance EMI and EP relation in the sector of growing importance such as tourism especially for developing countries.

Tourism sector is increasingly supporting the economic growth all over the world and enables the job opportunities. Considering all this and its strong dependency on the natural resources (Han *et al.*, 2011), its future development should be addressed in a sustainable manner in order to stay competitive and develop further (Cruz & Soto, 2010). An extensive use of the natural resources in the tourism sector will have negative impact on tourism demand in the future (Gonzalez & Leon, 2001). The link between the environmental management related actions and the overall performance of the companies is stronger for the sectors that are customer-oriented, just like the tourism sector, because of their environmental reputation impact on their business (Tilt, 1997).

The hospitality sector has a significant interest in protecting the environment because nice and safe surroundings are good for business. The growing interest in the research in the environmental policies and practices area applied in the hotel and hospitality industry as hospitality organizations are eager to know how a firm's EMS could be appropriately implemented after the launch of Agenda 21

(Eric *et al.*, 2016). Hotel managers realized that implementing the environmental management practices can bring them a growing number of customers with "high green awareness" (Kim *et al.*, 2017; Chou, 2014). However, the environmental management research was not conducted merely for the hotel and hospitality sector if we consider the EP assessment (Chen & Hsieh, 2011). It is necessary to see the corporations' variables that can enhance directly or indirectly the EP of companies.

Chan (2009) has studied the EMI as EMS-related research issues. The study of EMS is significant as ISO 14001 expressing their commitment to protect the environment to gain many advantages, from financial benefits to marketing benefits (Eric *et al.*, 2016). Hotel managers can reduce costs and pollution, but can also settle a tighter relation with customers and other stakeholders based on loyalty and legitimacy due to their environmental-related concerns, which gives them a differentiation competitive advantage that differs from one sector to another (Sharma *et al.*, 2007). Chen and Hsieh (2011) proved in their study of the hotel industry that as star rating goes up, hotels consume large resources and negatively impact the environment. Hence, the managers of hotels should involve all the stakeholders (employees, customers, authorities) in their efforts to implement EMS and to adopt EMI.

Responsible business is a necessary condition of the environmental protection. Many organizations all over the world are involved in CSR-related activities in order to reach a competitive advantage and to succeed in the long-run (Porter & Kramer, 2011). Businesses have focus on CSR for increasing their productivity, but also reduce the waste of resources and environmental pollution (Mazurkiewicz, 2004). Previous studies have shown that consumers appreciate organizations that are involved in CSR with loyalty and trust (Madrigal & Boush, 2008) and those that are perceived as applying CSR for public-serving and altruistic reasons (Ellen *et al.*, 2006). That is why, some organizations are successful in applying CSR, while others are not (Alhouthi *et al.*, 2016). It is necessary to add CSR as an integral part of business strategies to attain competitiveness in current tourism and hotel industry (Joo *et al.*, 2019). The stakeholders' pressure to save the environment has put pressure on all types of organizations to take part in CSR activities to fulfil environmental, economic and social duties for enhancing the corporate EP (Joo *et al.*, 2019; Singh *et al.*, 2019). Rodriguez and del Mar Armas Cruz (2007) investigated the link between corporate social environmental responsibility and performance in hotels and demonstrated a positive link.

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not clearly defined and environmental reporting is not mandatory (Voinea *et al.*, 2020; Henri & Journeault, 2008). Thus, there are mixed results regarding the impact of EMS on the EP, from no clear significant impact (Nawrocka & Parker, 2009; Boiral *et al.*, 2018) to a positive relation between those two variables (Claver *et al.*, 2007; Tian & Lin 2019; Seman *et al.*, 2019), while some other authors found a negative relation in different industries (Barla, 2007). There are both quantitative (Kassinis & Vafeas, 2006) or qualitative studies (based on surveys) that aimed to analyse the EP of the companies (Phan & Baird, 2015). In the qualitative studies, the results were very mixed (Boiral *et al.*, 2018). These mixed or contradictory results on this linkage give the opportunity for deeper research. The studies are difficult to compare because they use different measurement for EP outcome and analyse different economic areas. Moreover, EMI are seen as voluntary actions undertaken by the organizations in order to protect the environment. Therefore, the stakeholders' perceptions of the authenticity of such initiatives and the reason behind them or behind the organizations' involvement in the CSR-related activities needs to be considered on the way of achieving EP. As we have stated above, there are previous studies that proved the direct and positive relation between the variables included in this study, but we have used a relatively new approach in the empirical research, by analysing the mediating/indirect effect of CSR-authenticity on the EMI-EP link to check if this variable enhances the positive effect of EMI on EP.

So, it is necessary to conduct a comprehensive investigation to better understand the connection between these variables, to study the EMI-EP link using a mediating variable that may enhance this relation. This new research is focusing on the mechanism that can be the reason for the advancement of CSR authenticity. EMI positively improve EP through CSR authenticity i.e. initiated through EMI, (Aigbedo, 2019). When the company's actions fall short of the expected social values and norms, CSR overcomes these shortages. Thus, CSR authenticity as mediator in EMI-EP link is an important achievement of this study for tourism sector in developing countries context.

Next sections are arranged as follows: first, we have presented literature, then, we have presented the methodology we have applied for this research and then results have been summarized. In the last section limitations and future research are presented.

Literature Review

Environmental Management Initiatives and Environmental Performance

EMI is depicted as ecological asset preservation endeavours, natural approach and preparing and ecological public connection endeavours (Jia & Chen, 2019). In this manner, EMI is a significant function for developing of EP (Tironi & Farlas, 2015). EMI implies both an efficient implementation, but also the support granted for achieving EP (Nawrocka & Parker, 2009). It is a major tool for addressing and actively managing the environmental issues (Voinea *et al.*, 2020). A simple implementation of EMS doesn't necessarily lead to the improvement of the EP of an

organization. Some researchers claimed it is a superficial tool used to improve only the stakeholders' perception but without truly improving the environmental efficiency (Boiral, 2007).

EP is characterized by Corsini (2019) as how much an organization is making a move to fuse ecological contemplations in its operational choices and observing the adequate principles, personal circumstance and reacts to partners (Ren *et al.*, 2020). There is an increasing worry among all partners about ecological issues related with items, producing cycle, bundling, and conveyance (Golgeci *et al.*, 2019). This is one of the significant main thrusts for organizations to incorporate natural issues as a significant component of vital administration, and along these lines, begun thinking about EP as a significant part of their general presentation (Lam *et al.*, 2016). Ceaseless improvement of EP builds the piece of the pie, help companies to continue with the current clients and convince new expected clients.

EP refers to all those activities which are initiated to clean environment from all aspects. EP enable firms to utilize resources, save energy and water capability, minimize pollution through the extended reuse and reusing, and the abatement of dangerous waste and unsafe defilements (Garcia Martin & Herrero, 2020; Memon *et al.*, 2020). Quantitative methods to measure organizations' EP are not yet defined and can be analyse quantitatively or qualitatively and may be based on questionnaires (Phan & Baird, 2015).

EMS implementation and EMI has been studied by some several studies, that highlighted the improvement effect of the relationships with stakeholders (Boiral *et al.*, 2018) and an improvement of the EP (Tourais & Videira, 2016; Voinea *et al.*, 2020).

For other sectors (manufacturing one), the link is much weaker or it couldn't have been proved (Hertin *et al.*, 2008). Previous studies analysing EMS didn't show a negative or a positive correlation of the EMS with the EP (Boiral *et al.*, 2018; Hertin *et al.*, 2008), and these mixed or contradictory results opens the new corridors of future topics (Voinea & Fratostiteanu, 2018). Previous researchers use different measurement for EP outcome and analyse different sectors. Daddi *et al.* (2011) found for Italian firms from 6 different economic sectors that implementing EMS leads to EP improvements only in some cases.

Managers in the tourism industry can use this research outcome to elaborate the organizations' EMS in order to achieve EP.

Iraldo *et al.* (2009) have demonstrated a positive impact of the EMS on the EP while some other studies have proved that EMI represents a major managerial tool for the environment protection (Molina-Azorin *et al.*, 2015; Hsiao *et al.*, 2014). Studies that considered a set of quantitative environmental indicators shows EP is outcome of EMS. If some quantitative environmental indicators (waste prevention or energy consumption) are selected, most of studies have found their significant improvement after the implementation of EMS, compared to the firms not having implemented EMS. But, if these indicators are considered in a general way (and less quantitative), the significance of EMS on EP becomes less significant (Voinea *et al.*, 2020).

At hierarchical level, EMI have clearly demonstrated a significant commitment for the improvement of EP (Wiengarten & Pagell, 2012). As per others, when organizations are committed towards the assurance of indigenous habitat, the degree of EP of those organizations consequently improves, and they are in a superior situation to design administrative approaches and address institutional requests (Al-Sheyadi *et al.*, 2019). Likewise, when organizations are more disposed towards EMI to grow favourable to ecological items, it is created according to rules and guidelines, during assembling measure, misuse of material and contamination is controlled, and item is planned as recyclable (Aigbedo, 2019). Along these lines, EMI prompts improved EP. The purpose for business to include in the natural assurance systems is to pick up supportability by accomplishing seriousness and biological upgrade. In this manner, the prime worry of EMI is the means by which organization is participating in a manner that is agreeable to business to improve EP (O'Riordan & Rayner, 1991). The EMS can promote innovation and because of that the organizations can achieve EP in the same time with the overall organizational performance (Melnyk *et al.*, 2003; Florida & Davison, 2001). Implementing green innovative technologies can help organizations to achieve EP and overall performance (Klassen & Whybark, 1999).

As all the above statements have given enough proof that EMI upholds the business to pick up EP, we can thus build up the following hypothesis:

H1 EMI and EP are positively associated and EMI positively impact on EP

Environmental Management Initiatives and CSR Authenticity

CSR authenticity is characterized as the dependability, truthfulness and validity of an organization's CSR exercises seen by its partner, regardless of whether an organization is seen to be genuinely socially mindful and occupied with CSR rehearses (van Rekom & Calter, 2014). In many recent years, pondering on the subject of EM increases wide consideration of CSR specialists. EMI has the compelling capacity to shape the ability and choices to include in CSR related exercises and assurance of indigenous habitat (Golgeci *et al.*, 2019).

The degree of EMI impact on the way that partners judge an organization's contribution in CSR related activities is still debatable (Wei *et al.*, 2018). EMI represents an important factor for promoting CSR-related activities (Hur *et al.*, 2019), but it is not sufficient enough for the way that stakeholders perceive CSR-related activities as being authentic (Lin *et al.*, 2020). CSR authenticity is strongly and positively related to the environmental management strategies and initiatives as Lin *et al.* (2020) have demonstrated in their study for the tourism and hotel industry. Lower level of EMI contributes to the restriction of the perspectives and to a negative view of partners towards CSR exercises of an association, while a company that implements an EMS receives more attention of stakeholder's for strengthening CSR authenticity (Choi *et al.*, 2019; Heinze *et al.*, 2014). An organization with natural asset protection endeavours, ecological arrangement and

preparing and ecological public connection endeavours acquire consideration of partner's and society. Subsequently, a feeling of higher CSR authenticity is produced. EMI positively influence the involvement of organizations in CSR related activities and in adopting an environmental and eco-friendly behaviour. An organization displaying an environmental policy and environmental efforts benefits of a higher attention of all the stakeholder's for improving its CSR authenticity (Choi *et al.*, 2019). Stakeholders appreciate those organizations which are involved in green environmental actions to authenticate CSR actions in their operational activities. Lower level of EMI implies an unfavourable perception of stakeholders about the involvement of the organization into the CSR-related activities (Yoon & Lee, 2016). Therefore, we state the following hypothesis:

H2 EMI and CSR Authenticity are positively associated and EMI positively impact on CSR Authenticity

CSR Authenticity and Environmental Performance

CSR is evergreen topic of contemporary research in business sectors (Andrei *et al.*, 2014). United Nation's Global Compact underlined that, being sustainable, corporates are inclined towards CSR efforts. Many researchers emphasized the convergence between those two concepts. Cheng *et al.* (2014) described CSR as integrating social initiatives in the corporate operations and Bansal *et al.* (2014) proved that CSR is committed to both social welfare activities and also improving environmental practices. Some authors even merged CSR with the idea of corporate sustainability, since both cover economic, social, and environmental dimensions (Hahn *et al.*, 2018; Nikolaou *et al.*, 2019). Bansal and Song (2017) have elaborated an extensive analysis about the connection between CSR and sustainability. Responsibility and sustainability research use similar definitions, assumptions, and measurement, so that their differences have been lost.

Ahmad *et al.* (2021) proved in their study on the service sector of Pakistan, that CSR initiatives directly and indirectly (through employees' pro-environmental behaviour) impact on the EP of the organizations.

Companies can increase their overall performance by implementing CSR-related activities in the environmental protection area, but this depends on their available resources, management capabilities, the economic domain and specific regulations; companies should target sustainability aim by cutting their costs and decreasing the environmental risks, and by improving their relation with consumers by promoting a eco-friendly image (Fijalkowska *et al.*, 2018). By establishing an adequate institutional frameworks and regulations that support responsible business, the governments can significantly determine CSR adoption (Zhang *et al.*, 2019)

Currently, researchers are analysing CSR activities because customers prefer goods and services that are eco-friendly (Kraus *et al.*, 2020). Organizations had to deal with the pressure from organizations' stakeholders to present their social and environmental issues (Pekovic & Vogt, 2021). Previous authors paid little attention to CSR to measure the EP so far (Orazalin, 2020), although many

studies proved the positive relation between CSR and economic performance (Hernandez *et al.*, 2020).

CSR authenticity alludes to those impressions of partners and society which are identified with the organizations' activities identified with the CSR exercises for shielding climate from decay brought about by business exercises (Alhouthi *et al.*, 2016). CSR authenticity is a critical indicator for increasing the EP (Joo *et al.*, 2019). Contribution of an organization for the security of indigenous habitat advances CSR genuineness which is considered as a powerful method to build organization's EP (Tian & Lin, 2019). The supposition that CSR authenticity is a critical indicator of hierarchical EP is perceived as the company's interest in natural exercises far beyond their employment prerequisites prepares so that the organization can support its ecological effectiveness (Olthuis & van den Oever, 2020). Since CSR authenticity comprises of partner's positive recognition with respect to CSR activities, it is consistent to contend that partner's observation decidedly influences organization's EP.

There are endless motivations to contend why EP can be improved with the support of CSR authenticity. From the survey of the previous studies written with respect to the ecological execution, various models can be cited as we have stated above. Therefore, we may state that through certain impression of society and partners with respect to CSR activities, CSR authenticity may improve EP:

H3 CSR Authenticity and EP are positively associated and CSR Authenticity positively impacts on EP

CSR Authenticity as Mediator

The present research underlines the mediating role of CSR authenticity for the EMI and EP link. As we have presented above, the organizations' CSR-related initiatives are very important for their EP. However, this does not mean that EMI are enough for the well-being of the society and natural environment protection. There is necessary to consider the organization CSR authenticity that might be involved in this relationship. CSR authenticity is represented by the perception of stakeholders regarding sincerity of a company's CSR initiatives, and it shows if an organization is perceived to be truly socially responsible and engaged in CSR practices because a higher level of stakeholder's perception regarding CSR activities supports the companies' efforts to protect the environment (Al-Shammari *et al.*, 2019). CSR initiatives related to environment and society well-being supports the increase of the EP of a company (Sloot *et al.*, 2018).

Thus, the present research uses the CSR authenticity in order to investigate the relationship between EMI and EP. The model we have built is focused on logic that links 'how environmental initiatives (EMI) are developed', 'to what extent stakeholder perceived (CSR authenticity)', and 'how organization can achieve EP'. CSR authenticity 'what stakeholder perceived' relies on the organization's EMI that supports stakeholders' view regarding authenticity in CSR-related activities and that improves EP of the organizations (O'Connor & Keil, 2017; Phillips *et al.*, 2019).

CSR authenticity acts as a link between EMI and EP because EMI supports the implementation of CSR-related

activities and those, in turn, support the achievement of EP (Seroka-Stolka, 2016). Thus, EMI and CSR-related initiatives increase the perception of a higher level of CSR authenticity, which in turn supports the final goal of raising the EP (Rhou & Singal, 2020; Hur *et al.*, 2019).

Some authors proved that EMI build employees' attitudes and behaviours, and, therefore positively impact on the EP of the organizations (Chen & Tung, 2014; Molina-Azorin *et al.*, 2015). Many previous studies on hotels EMI analysed the consumers' perceptions of hotels' environmental efforts and their intentions for involving in CSR-related activities (Chen & Tung, 2014).

The issues concerning environmental protection are very complex and focus on economic, social and political matters and involve different categories of stakeholders (Panait & Petrescu, 2015). This is why CSR-related activities are important for achieving the EP and CSR authenticity is strongly and positively related to the EMI (Lin *et al.*, 2020).

The current investigation features the intervening function of CSR authenticity in the relationship between EMI-CSR authenticity-EP. As we talked about before that organization's activity with respect to CSR is essential for their CSR authenticity and EP of an organization, notwithstanding, this doesn't imply that EMI are separated from everyone else adequate for the advancement of society and regular habitat (Ma *et al.*, 2020; Shim *et al.*, 2017). There is a desperate need to consider the association CSR authenticity that may be engaged with this relationship. Clearly CSR authenticity being an impression of partners in regards to reliability, earnestness and validity of an organization's CSR activities, regardless of whether an organization is seen to be genuinely socially capable and occupied with CSR rehearses, in light of the fact that with more elevated level of partner's discernment with respect to CSR exercises help the association for the advancement of authenticity and climate. Association's activities identifying with climate and society prosperity gives establishment to the advancement of CSR authenticity and EP (Bauman & Skitka, 2012).

Along these lines, the current investigation is focused on the CSR credibility to clarify the connection among EMI and CSR authenticity and EP. The theoretical model fixated on rationale that joins 'how natural activities restricting association (EMI) are created, 'how much partner apparent (CSR authenticity), and 'what association can accomplish (CSR authenticity and EP) (Liu *et al.*, 2019). CSR credibility 'what partner apparent' depends on association EMI that advance partner impression of association with respect to genuineness and dependability in CSR related exercises, which is eventually improve CSR authenticity and EP of the association.

CSR credibility goes about as a scaffold among EMI and CSR authenticity and EP, on the grounds that EMI tie association for the execution of CSR related exercises, which empower the association to advance CSR authenticity and EP (Lauritzen, 1994). Subsequently, CSR related activities which give premise to CSR credibility, which thusly upgrades CSR authenticity and EP. Besides, analysts emphasized that EMI upgrades partner convictions with respect to association ecological administration endeavours and activities, prompting elevated level of CSR authenticity.

H4 CSR Authenticity mediates the link between EMI and EP

The theoretical frame of this research is summarized in Figure 1.

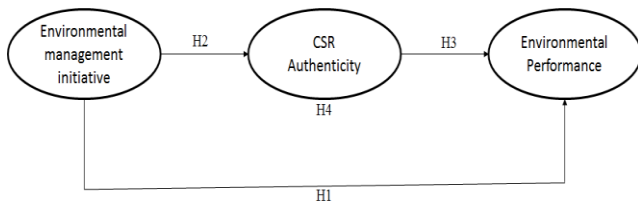


Figure 1. Theoretical Frame Work

Methodology

The present research used cross-sectional data for analysis from the list of 206 hotels. 830 managers of various 3 stars, 4 stars and 5 stars hotels were identified for data collection. Data for the study was gathered in two stages. The motives for proceeding with the survey into two different stages were to decrease participants’ tension (Cooper *et al.*, 2020; Tuan, 2019). Before collecting the full datasets, a pilot test on 35 respondents was conducted (Srinivasan & Lohith, 2017). Questionnaire converted in both languages (Urdu and English) was checked by industry experts and academia scholars. Analysis was conducted on final useable 830 responses.

Measurement

5-point Likert scale was used and questionnaire consist two sections. First, the specific features of hotels regarding age and size, and education and experience of managers were mentioned, using those variables as control. The second section items details of variables used in research.

EMI

The scale of EMI was adapted from Choi *et al.*, (2019) and also used for empirical study by Lin *et al.*, (2020) and it consists of 32 items (see Appendix). The major dimensions of EMI include: Policies/Training about environment, efforts for resource conservation, and public-relation efforts (Choi *et al.*, 2019).

CSR authenticity

CSR authenticity scale was adapted from Lin *et al.* (2020) and it consists of 8 items (see Appendix).

Environmental performance

A 15 items scale for EP was adapted from the study of Anser *et al.*, (2020) and it has 4 major dimensions (resource usage, stakeholder interaction, regulatory compliance, and productivity) (see Appendix).

Analysis and Results

The result of correlation shows that independent and dependent variables are positively related to each other. Then we check the causality effect between IV (Independent Variable) and DV (Dependent Variable) using regression. Hence our study utilized both correlation and causality approaches for analysis purpose. Those two methods are applied together (Majid *et al.*, 2019; Lin *et al.*, 2020; Anser *et al.*, 2020). To check linear-relationships a covariance approach is used to conclude directional relation among variables (Williams & Brown, 1994). Consistent with the procedures of the existing empirical studies (Gadenne *et al.*, 2009; Leonidou *et al.*, 2015) and Majid *et al.*, 2019), we employed various statistical packages for data analysis. This study has used CFA to confirm data is fitted to the developed model. SEM was used to ensure the model fitness and the relations among variables used in this study.

Reliability and Validity

SEM technique was applied for confirmatory factor analysis (CFA). Discriminant validity of the research model was settled with the support of CFA technique (Table 1).

Table 1

Validity Tests					
	Items	Alpha	FL	CR	AVE
EMI	32	0.88	0.82-0.87	0.93	0.74
CSR Authenticity	8	0.86	0.81-0.88	0.95	0.76
Environmental Performance	15	0.84	0.81-0.87	0.96	0.78

Table 2 shows Model fitness through CFA. The results were satisfactory ($\chi^2 = 934.26$; $df = 399$ $p < .001$; CFI = .92; GFI = .93 and RMESA = .043).

Table 2

Results of CFA						
Model	χ^2	Df	χ^2/df	RMESA	GFI	CFI
Hypothesized three-factor model	934.26	399	2.342	0.043	0.93	0.92
Two-factor model	1096.56	301	3.643	0.015	0.87	0.84
Single-factor model	1196.87	375	3.192	0.24	0.77	0.76

Descriptive Statistics

Results of Mean, SD and correlation are presented in Table no 3. Results proved correlations among the study constructs at significant level. EMI and CSR authenticity has significant correlation (r = .39). EMI and EP has

significant correlation (r = .20). CSR authenticity and EP has significant correlation (r = .38). Business age and business size (as control variables) show a positive correlation which is quite normal. Business age is also positively correlated with EMI, while respondent education is positively correlated with CSR authenticity (Table 3).

Table 3

Results of Correlations

Variable	Mean	SD	1	2	3	4	5	6	7
1 Business age	1.22	0.41	1.00						
2 business size	1.41	0.52	.142**	1.00					
3 Respondent education	3.89	0.65	-0.016	0.026	1.00				
4 Respondent experience	2.21	0.62	0.065	0.040	-0.18	1.00			
5 Environmental management initiative	3.66	0.49	.074*	-0.022	-0.01	-0.15	1.00		
6 CSR Authenticity	3.44	0.63	-0.065	0.066	.083*	-0.15	.391**	1.00	
7 Environmental Performance	3.42	0.64	-0.12	-0.02	-0.07	-0.05	.201**	.381**	1.00

Hypothesis Testing

Table 4 shows the hypothesis testing of direct effects of variables. Simple linear regression was used of this research. The results of hypothesis show that all paths were significant and positively associated with each other (See

Table 4). EMI is positively and significantly predicting EP (B= 0.20**, p<0.0001), H1 is accepted. EMI is positively and significantly linked with CSR authenticity (B= 0.38**, p<0.0001), H2 is accepted. CSR authenticity is positively and significantly connected with EP (B= 0.40**, p<0.0001), H3 is accepted.

Table 4

Results of Hypothesis of H1, H2 & H3

Model	Details	Beta	T	F	Sig	Remarks
1	EMI→EP	0.20	11.82	34.88	0.000	H1-Proved
2	EMI→CSR authenticity	0.38	16.54	140.64	0.000	H2-Proved
3	CSR→EP	0.40	11.85	56.98	0.000	H3- Proved

Table 5 shows the mediating role of CSR authenticity between EMI and EP. To conduct mediation test we followed the study of Preacher and Hayes (2008) approach. The mediating role is validated with significant value of indirect effect. Results proves that CSR authenticity acts as

mediator between EMI and EP. (Beta= 0.21, lower value = 0.1555, Upper value= 0.2945). We also used soble test analysis “Z score” and results proved that z score = 7.832** value was significant. Hence H6 was accepted.

Table 5

Results of Indirect Effect Mediator as CSR Authenticity

Model Detail	Data	Boot	Bias	SE	Lower	Upper
EMI→CSR authen→EP	0.2153		-0.002	0.335	0.1555	0.2945

Soble Test Z Score = 7.8326

Results of testing the hypothesis are shown in Figure 2.

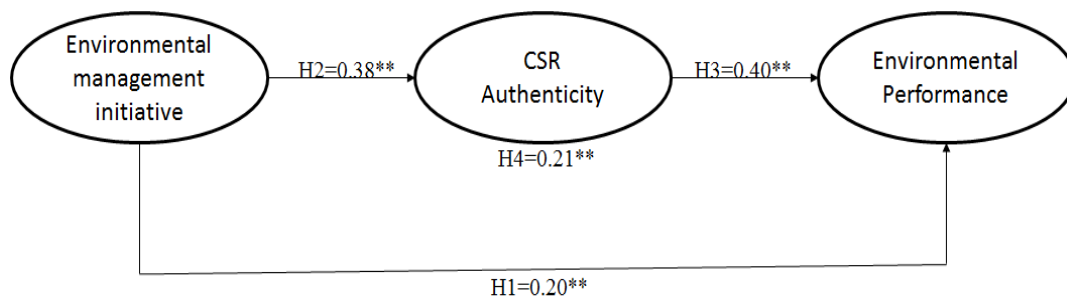


Figure 2. Theoretical Frame Work

Discussion of Results

This study was performed on the organizational level involvement in the environmental concerns regarding EMI and CSR authenticity to achieve EP. Besides this study also aim to investigate the mediating role of CSR authenticity between EMI and EP link. Correlation matrix shows a high correlation between the variables use in the analysis (EMI-CSR authenticity-EP) and between business age (as control variable) and business size or EMI. Four hypotheses were proposed to check the interplay among EMI, CSR authenticity and EP.

Concerning H1 the results of this study support that EMI of hotel and tourism industry predicts the EP and related to previous work (Molina-Azorin *et al.*, 2015; Hsiao *et al.*, 2014). So, EMI represent a major tool for addressing and actively managing the environmental issues (Voinea *et al.*, 2020; Tourais & Videira, 2016), but a simple implementation of EMI doesn't necessarily lead to the improvement of the EP of an organization. These voluntary environmental initiatives should be perceived as being authentic to enhance EP, not just for conforming to the regulations, and they should actively support innovation in this area. The EMI-EP link is stronger for the sectors that are customer-oriented, just like the tourism sector, because of their environmental reputation impact on their business (Tilt, 1997), but much weaker or not existent for other sectors (Hertin *et al.*, 2008). Therefore, the outcome of the current study is important for the hotel industry, for achieving EP especially in a developing country which relies on this sector revenues.

Regarding H2, this study confirms that EMI can positively influence CSR authenticity. The results are in line with previous findings on this direct positive relationship (Hur *et al.*, 2019; Choi *et al.*, 2019). An organization implementing EMS and voluntary acting in the environmental area benefits of a higher attention of all the stakeholder's for improving the authenticity of their initiatives and CSR-related activities (Choi *et al.*, 2019). Lower level of EMI leads to an unfavourable perception of stakeholders about the involvement of the organization into the CSR-related activities (Yoon & Lee, 2016).

H3 proposed that CSR authenticity can determine the EP. The results of this study extended the previous work on the domain of CSR (Joo *et al.*, 2019; Tian & Lin, 2019) and demonstrated that CSR authenticity can predict EP. CSR-related activities impact on the EP of the organizations (Ahmad *et al.*, 2021). CSR authenticity is a significant indicator that prepares organization to support its ecological effectiveness (Olthuis & van den Oever, 2020). Cheng *et al.* (2014) and Bansal *et al.* (2014) proved that CSR is committed to both social and environmental practices. Bansal and Song (2017) merged the notion of CSR with the sustainability of the organizations.

H4 shows and confirmed that CSR authenticity mediates the link between EMI and EP. CSR initiatives and activities in the environmental area that are perceived as being authentic enhance the EP of the hotel sector because tourism sector is very customer-oriented and depends on the stakeholders' perceptions more than other sectors (Sloot *et al.*, 2018). The hotel managers should make high efforts so

the stakeholders should perceive their environmental initiatives and CSR-related activities as being authentic.

Conclusions – Theoretical and Practical Implications

This research aims to investigate the interplay between the EMI and the corporate EP in the hotel industry, using CSR authenticity as mediating variable which can enhance the impact of EMI on EP. The growing importance of the tourism sector for all the economies and the increasing pressures and demands of stakeholders for authentic environmental CSR-related activities have requested such an investigation to enlarge the existing knowledge on this specific topic.

These results can provide some important policy and practical recommendations for the management of the corporations for increasing their EP. This research has major practical implications by emphasizing the role of the environmental strategies and the authenticity of the CSR environmental-related activities to improve EP of the companies. The existing research lacks to achieve any clear and strong results about the impact of environmental management strategy on the EP of the companies (Solovida and Latan, 2017; Latan *et al.*, 2018). The study emphasized the role of an organizational mediator (CSR authenticity) for achieving EP. Using a mediator between exogenous variables and the dependent variables represents a new approach in the analyses and that is why this study significantly contributes to the existing literature. The important contribution is at managerial level because it underlines the way the CSR authenticity impact on the organization performance in the environmental area. The important role of the environmental initiatives and the role of the authenticity of CSR for organizations' performance was demonstrated by some recent studies (Choi *et al.*, 2019; Lee & Yoon, 2018; Yoon & Lee, 2016), but this study elevates the existing knowledge by using the authenticity of CSR as mediator in the relationship between EMI and the EP (dependent variable) as the major aim of the current research. CFA shows a good fit of this model. Correlation analysis shows a strong and significant correlation between these three variables. All the designed hypotheses were tested and validated by using linear regression. The mediating effect of CSR authenticity was also validated using bootstrapping method. The stakeholders' perceptions about hotels involvement in CSR-related activities and the perceptions about the authentic motives behind this involvement enhance the EMS adoption in the organization frame and its effect on EP achievement.

This research elevates and extends the existing knowledge by providing an empiric model for the hospitality and tourism industry. Given the major role of the tourism industry for the economic growth and development of the economies all over the world, this model is an important outcome. This empiric model analyses the impact of the EMI and CSR authenticity on the EP in the hotel and tourism sector. The relation between the EMI, CSR authenticity and EP of the companies was scarcely analysed in the existing literature. The current research demonstrates that efforts of EMI is a prerequisite for enhancing CSR authenticity in the environmental area, and this, in its turn,

contributes to the increase of the EP of hotel and tourism sector. There is a positive correlation among those variables and a positive causality between EMI and CSR authenticity, among EMI and EP and among CSR authenticity and EP. This is an important outcome for the hotel and tourism sectors because Pakistan is becoming an important tourism destination. It shows how the hotel and tourism industries can achieve EP through EMI and the authenticity of CSR-related activities enlarging the findings on some previous studies in this field. This model can be a very important managerial tool for hotels' managers because it helps them to better understand the relation between the EMI, the authenticity of CSR and the EP. The hotel managers should focus more on these inter-correlations for their strategic aims in the environmental area. This way, they can achieve a long-term sustainable EP for their corporations and they can gain strong competitive advantages on this specific market which is continuously growing.

Pakistan is developing more and more its tourisms and hospitality sector which is a positive sign for the hoteliers because there is expected a high influx of tourists. The

managers of hotel sector should focus more on their customers' needs, which generates customers' loyalty and thus, the rise of the achieved income (Kazmi & Shah, 2020).

This research analyses the mediating role of CSR authenticity between the EMI-EP link, but other organizational variables can be studied as mediators for enhancing this relationship. Other direction for further research would be to apply this analysis in other sectors, with different specific features, such as manufacturing industries or for SMEs that represent the major part of the Pakistani economy.

This study also presents some limitations which might be interesting future guidelines. Further studies should consider a qualitative approach and there should be episodic interviews. These interviews should be conducted during the peak business time to check whether businesses are applying environmental practices. The other major limitation of this study is that it didn't use moderating variables. The next study should include moderating variable between EMS and EP to check how this link is strengthened.

Acknowledgement

Researchers Supporting Project number (RSP-2021/87), King Saud University, Riyadh, Saudi Arabia.

Appendix-Questionnaire

1. Environmental Management Initiatives (adapted from Lin *et al.*, 2020)

Environmental resource conservation efforts

1. My hotel always uses automatic lighting controls (e.g., daylighting sensors and timers).
2. Our hotel always resets room temperatures after guests depart.
3. Most of the equipment and products that my hotel uses are energy efficient.
4. Most of the lighting installed in my hotel are energy efficient.
5. My hotel effectively uses an energy consumption monitoring system.
6. My hotel installs water-efficient devices and equipment (e.g. low-flow shower heads).
7. My hotel uses alternative water sources (e.g. grey water or collected rainwater) for certain applications (e.g. toilet flushing or landscape irrigation).
8. My hotel utilizes well its metering equipment to track water usage.
9. My hotel tries to compost organic food waste.
10. My hotel uses refillable amenity dispensers.
11. My hotel performs a suitable disposal/treatment/storage of waste.
12. My hotel regularly purchases recycled-content products.
13. My hotel makes recycling bins available in offices and guest rooms.
14. My hotel avoids using disposal items (e.g., disposable tableware).

Environmental policy and training

15. Our hotel's environmental policies are successfully implemented under its management systems.
16. Our hotel has clear goals (short, medium, and long term) regarding its environmental policies.
17. Our hotel incorporates environmental management into its corporate policy.
18. Our hotel's environmental policies meet current environmental regulations (i.e., wastewater discharge).
19. Our hotel appoints professional environmental managers, and they regularly check the hotel's progress and record its system implementation.
20. Our hotel employees fully understand the extent of the hotel's environmental policies.
21. Our hotel always monitors employees' environmental management performance.
22. Our hotel provides frequent environmental education workshops.
23. Our hotel fosters environmental communication between its staff and the managers at the establishment.
24. Our hotel implements well employee environmental training programs.

Environmental public relation efforts

25. Our hotel cooperates with non-governmental organizations to enhance its environmental management.
26. Our hotel pursues environmental certifications (e.g. LEED, Green Seal, Green Key, and ISO14000).
27. Our hotel supports local communities to enhance the local environment.

28. Our hotel takes the lead in providing activities that raise environment awareness.
 29. Our hotel endeavors to educate guests on environmental issues related to the geographic area (e.g.localhabitats and conservation).
 30. Our hotel provides guests with various opportunities to participate in recycling and re-utilizing.
 31. Our hotel displays various signs reminding guests to save environmental resources.
 32. Our hotel systematically assesses guests' complaints and suggestions to improve environmental practices.
2. **CSR Authenticity** (adapted from Choi et al., 2019)
1. Our hotel's CSR actions are genuine.
 2. The CSR action preserves what our hotel's means.
 3. The CSR action captures what makes our hotel's unique.
 4. Our hotel's CSR action is in accordance with the its valuesand beliefs.
 5. Our hotel is being true to itself with its CSR actions.
 6. Our hotel's is standing up for what it believes in.
 7. Our hotel's is a socially responsible company.
 8. Our hotel's is concerned about improving the well-being of society.
3. **Environmental Performance** (adapted from Anser et al., 2020)
1. My hotel improved environmental performance through the reduction in material costs
 2. My hotel improved environmental performance through thereduction in process/production costs
 3. My hotel improved environmental performance through thereduction in costs of regulatory compliance
 4. My hotel improved environmental performance through theincreased process/production efficiency
 5. My hotel improved environmental performance through theincreased in productivity
 6. My hotel improved environmental performance through theincreased knowledge about effective ways of managing operations
 7. My hotel improved environmental performance through theimproved process innovations
 8. My hotel improved environmental performance through the improved product quality
 9. My hotel improved environmental performance through the improved product innovations
 10. My hotel improved environmental performance through theorganizational-wide learning among employees about environmental issues
 11. We have better relationships with stakeholders such as local communities, regulators, and environmental groups
 12. We have improved employee morale on about environmental issues
 13. Overall improved company reputation or goodwill
 14. My hotel improved environmental performance through filters and controls on emissions and discharges
 15. My hotel improved environmental performance through residue recycling

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The article has been reviewed.
Received in March 2021; accepted in December 2021.



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