



# Does CSR moderate the service outcome failures of a hotel?

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## Abstract

**Purpose:** The purpose of this study is to measure the effectiveness of corporate social responsibility and service on consumers' risk perception, which ultimately influences satisfaction. **Research design, data, and methodology:** This study adopted experimental scenario questionnaires: 2 CSR conditions (with and without CSR) and 2 service outcomes (successful and unsuccessful). Multiple regressions were conducted to examine hypotheses. A total of 217 responses were gathered for research analysis. **Results:** The results of this study found that the performance risk perception and satisfaction of consumers were affected by both CSR and service. CSR was not found, however, to have a moderating effect on performance risk perception or satisfaction. Additionally, performance risk perception affected consumer satisfaction. **Conclusion:** The results of this study indicate that consumers respond to the conditions of company's CSR and service outcomes when they stay at hotels. Findings of this study suggest service outcomes and CSR had an effect on performance risk perception and satisfaction, although CSR did not moderate the effect of service outcomes for both performance risk perception or satisfaction. Therefore, providing satisfactory customer service and undertaking CSR activities are critical to achieving consumers' overall satisfaction.

**Keywords :** Service, risk perception, CSR, satisfaction, consumer behaviors

**JEL Classification Code :** A13, L83, Z33

## 1. Introduction

The importance of corporate social responsibility (CSR) has been recognized by companies, consumers, and academia. According to Lee (2020), most Fortune Global 500 companies publish CSR reports due to growing demand for corporations to demonstrate social responsibility. CSR plays a critical role at the corporate level and many researchers have studied the impact of corporate governance factors on CSR (Habbash, 2016; Huynh, 2020; Muttanachai, 2015). In the hotel industry, 109 of the 150 largest hotel companies in the world have provided information related to their CSR activities (De

Grobois, 2012). Many companies undertake CSR activities due to their positive impact on company performance. For instance, a company's financial reports, corporate sustainability plan, or contributions to communities are regarded as CSR-related information or activities (Holcomb, Upchurch, & Okmus, 2007).

CSR involves delivering commercial success that honors the ethical values of communities and benefits either the environment or consumers (Porter and Kramer, 2006). CSR may exert significant influence on not only consumers, but individuals or organizations related to the company, like stakeholders (Ö berseder, Schlegelmilch, and Murphy, 2013). Despite this positive engagement in CSR, companies do not promise immediate benefits (Lee, 2020). Good corporate governance not only reduces earnings management by unethical managers but increases the likelihood of companies undertaking socially responsible actions.

Risk perception is divided into two areas: risk based on an estimation of reasonable expectations without considering value, and subjective risk considering the

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values of tourists (Cui et al., 2016). Differences in tourism resource types lead to different degrees of risk perception. For example, environmental tourists (young adults) evaluated physical risk as the highest risk, while middle-aged tourists gave physical risk the least attention for tourism options. Cui et al. (2016) reviewed previous studies and found that Liu and Gao (2008) categorized property, performance, health, social, psychological, medical, security and facilities risks for objective tourism risk perception factors. They defined performance risk as tourists feeling risk when the quality of products did not meet their expectations (Liu & Gao, 2008).

In the service industry, risk is part of a consumer's product expectation that involves service. Service has many characteristics and variation of service quality especially triggers risk perception from customers. In previous hospitality industry studies, consumer behaviors were observed based on the failure of products connected to service (Dortyol et al., 2014; Hoffman et al., 2003; Lucas, 2003; Mohsin & Lengler, 2015; Wakefield & Blodgett, 1996). From a sociology perspective, risk was widely studied in purchasing products and affected the attributes of these products (Cho et al., 2014). As previous studies show, risk can be categorized by its characteristics. Simply put, risk formation and influence can be different for each individual.

As stated earlier, several previous studies have discussed CSR; however, there is still ambiguity regarding CSR's role. Additionally, while prior research has explored service and risk perceptions, the interaction of these factors with CSR requires further investigation. Therefore, this study seeks to investigate whether services and CSR affect consumers' risk perception and how CSR addresses service failures and consumers' risk perception. It has found that CSR moderates the impact of service failure on consumers' risk perception. Finally, this study measures the relationship between risk perception and customer satisfaction.

## **2. Literature Review**

### **2.1. Risk perception and hospitality industry**

In the area of marketing, risk is defined as "failure to meet expectations." From a different perspective, risk may occur when a consumer's expectations have not been met by the quality of a service (Gao & Mattila, 2014). Previous studies found that risk perception might be affected by price (Agarwal & Teas, 2001; Wong, Tsaur, & Wang, 2009) or service guarantees (McDougall, Levesque, & VanderPlatt, 1998). Risk perception influences purchasing behavior, and an awareness of the factors influencing risk formation would greatly help consumers choose products when

considering hospitality industry product characteristics. Risk perception has been widely studied in marketing to explain consumer pre- and post-purchasing behavior. Perceived risk is defined as uncertainty when making purchasing decisions (Wirtz & Kum, 2001). For example, perceived risk is influenced by online word-of-mouth (WOM) factors such as the characteristics of WOM senders and receivers (Heo, 2020). Previously, measuring risk perception in hospitality was related to product quality that emphasized service quality to increase consumer retention rates. A study by Wu et al. (2012) showed how guaranteed coverage affected perceived risk before selecting a hotel. An unconditional guarantee lowered perceived risk more than a specific guarantee. Mattila (2001) categorized risk as product category level risk and brand level risk. The study measured risk perception for business hotels and found that higher levels of the product category risk perception group had lower expectations than the group with low risk perception. The study also found that the low risk perception group was more likely to pass along WOM about business hotels than the high risk group. Besides service and products, consumer satisfaction might be affected by the risk level of business hotels (Mattila, 2001). Therefore, this study borrowed the concept of performance risk as the outcome of service (success or failure).

Perceived risk was negatively correlated with consumer satisfaction (Tran, 2020). For example, higher company reputation enhanced the effects of an unconditional guarantee for a lower perceived risk. Studies divided factors into groups such as firm level or individual level when it came to measuring the risk perception toward consumers' behaviors (Sun, 2014; Cho et al., 2014). According to Slovic (1999), it would be unwise to discard the risk perception concept when the purpose is to predict people's demands for risk mitigation. Therefore, it is interesting to examine the risk perception in people's demand for risk reduction measures and satisfaction.

### **2.2. CSR and the hospitality industry**

In a risky environment, consumers rely on a sense of trust toward a company (Kim & Byramjee, 2014). To increase consumer trust, companies try to create a positive brand image by working on their corporate social responsibilities. It has been shown that CSR creates a positive attitude towards a company by influencing consumer attitudes (Sheikh & Beise-Zee, 2011; Zhang, 2014). Previous studies used content analysis to investigate a corporation's efforts to communicate with the public in the media (Martinez & Bosque, 2013; Holcomb et al., 2007). According to Juholin (2004), CSR activities might mitigate negative aspects of operations and have positive impacts on communities. It has been known that CSR

activities can enhance the corporate images that influence public attitudes and behaviors (Brown & Dacin, 1997; Jung et al., 2016). Risk can be reduced with the certification of consumer interest when making a purchase decision. Among four-star hotels, those with environmental certification received higher ratings in consumer reviews compared to those without certification (Peiro-Signes et al., 2014). When risk is high, individuals seek risk mitigation (Rundmo & Nordfjærn, 2017). CSR-influenced customer-company identification, trust, and satisfaction have a direct impact on loyalty to a hotel (Martinez & Bosque, 2013). Previously, CSR was implemented in the hospitality industry as “green practices” (DiPietro, Cao, & Partlow, 2013), “fair trade” (Obermiller et al., 2009), “disclosure of nutritional information” (Choi, 2017; Lee et al., 2014), and “disclosure of non-financial information” such as social and environmental information (Ruonan & Hong, 2019).

The hotel industry tries to apply their CSR practices to sustainability, human resources, education, etc. in the expectation of creating trust relationships between a company and their consumers. Perceived warm feelings towards a company may trigger affective responses from consumers (Du et al., 2010). Nearly 75% of surveyed respondents indicated that companies’ CSR activities influenced their purchase decision (Dawkins, 2004). CSR activities can reduce consumers’ performance risk perception of staying at a hotel. According to a study by Li et al. (2015) on whether a conspicuous decorating style influences a customer’s intention to purchase, CSR moderates the effects of the decoration style on the consumer’s purchase intentions. Cho et al. (2014) found that a company’s website quality moderated the relationship between risk perception and the attributes of wine. Lee (2020) studied the impact of CSR activities on firms’ market value and found that CSR had a significant positive effect on market value after a one-period time lag.

Interestingly, the positive impact of CSR only occurs when environmental components are unrelated to a company’s essential values (Eisingerich et al., 2011). In other words, CSR involving green components would not have an impact if the green components were related to a hotel’s core services and service could be lessened in terms of values or expectations. Another study showed that five-star and three-star hotels did not influence consumers with certification, which implies that consumers have certain expectations for these two hotel category levels (Peiro-Signes et al., 2014). This study adopted the concept of CSR as a form of environment, social, and ethical management.

The role of CSR has been widely researched which is why this study postulated that CSR could have an interactive effect with that of service on consumer satisfaction. Therefore, this study hypothesized the

following.

**H1:** The service outcomes of a hotel will significantly influence performance risk perceptions and the overall satisfaction of consumers.

**H1-1:** The service outcomes of a hotel will significantly influence performance risk perceptions of consumers.

**H1-2:** The service outcomes of a hotel will significantly influence the overall satisfaction of consumers.

**H2:** The CSR activities of a hotel will significantly influence the performance risk perceptions and overall satisfaction of consumers.

**H2-1:** The CSR activities of a hotel will significantly influence performance risk perceptions of consumers.

**H2-2:** The CSR activities of a hotel will significantly influence the overall satisfaction of consumers.

**H3:** CSR activities will significantly moderate the effect that service outcomes of a hotel have on performance risk perceptions and the overall satisfaction of consumers.

**H3-1:** CSR activities will significantly moderate the effect that service outcomes of a hotel have on performance risk perceptions of consumers.

**H3-2:** CSR activities will significantly moderate the effect that service outcomes of a hotel have on the overall satisfaction of consumers.

**H4:** Consumers’ overall satisfaction will be significantly influenced by performance risk perception.

### 3. Research Methods and Materials

#### 3.1. Research methods

This study employs a scenario type survey in order for respondents to imagine service outcomes of a hotel. The scenarios were comprised of descriptions of staff performance and information about CSR activities. Regarding staff performance, two different performance scenarios were discussed, one with a successful service outcome and the other with a service failure outcome. Regarding CSR, one scenario described a company’s CSR activities, such as volunteer work for the community, green practices, business ethics, and moral management, while the other did not provide CSR information. The study used two service outcomes (service success or service failure) and two CSR activities (with CSR activities or without CSR activities) between subjects design. Participants were randomly assigned one of four scenario questionnaires to answer. The survey was conducted in South Korea for about one month. A total of 217 surveys were gathered for further analysis after excluding unusable responses. The data was analyzed using SPSS (ver. 24.0, IBM Corp, USA)

for study analysis that included descriptive statistics and reliability.

### 3.3. Process and manipulation checks

Those respondents who read the scenario of successful hotel services answered that the hotel’s services were successful ( $t = 14.963, p < 0.001, M = 4.96, SD = 1.95$ ), while those respondents who read the other scenario answered that the hotel’s services were poor ( $M = 1.73, SD = 1.119$ ). In addition, respondents who read about the CSR activities of the hotel perceived a higher level of hotel CSR activity ( $t = 10.258, p < 0.001, M = 4.92, SD = 1.833$ ) than those who did not read about hotel CSR activities ( $M = 2.49, SD = 1.646$ ). Therefore, the questionnaire appears to have been appropriately designed for the study.

### 3.2. Measurement variables

Four items developed in previous studies (Gao & Mattila, 2014) were used to measure performance risk in four categories: 1) This hotel has a high-performance quality, 2) This hotel has all features that I expected, 3) This hotel’s employees have high expertise, 4) This hotel’s employees are experts in service. Responses varied from 1) strongly disagree to 7) strongly agree. Therefore, items were reversely coded. Satisfaction was asked by five excerpted and rephrased items (Gao & Mattila, 2014): 1) I will be satisfied with the service provided at the hotel, 2) Staying at this hotel will be compatible, 3) Staying this hotel will be pleasant, 4) I will be happy to stay at this hotel, 5) I will think the decision to stay at this hotel is a good choice. Responses varied from 1) strongly disagree to 7) strongly agree. Cronbach’s alpha for measuring performance risk (.943) and satisfaction (.974) were satisfactory. Two dependent variables were correlated with each other, confirming satisfactory validity [ $r(217) = -0.872, p = 0.001$ ]. If service success was provided as a service outcome, it was coded as 1, otherwise as 0. If CSR activities were provided then it was coded as 1, otherwise as 0.

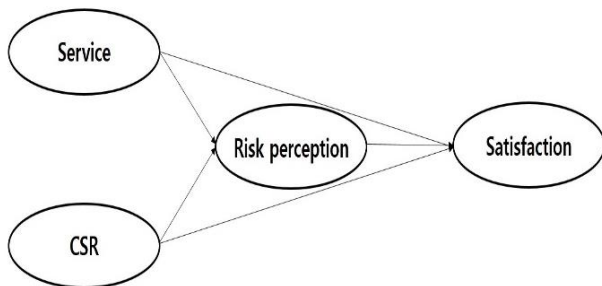


Figure 1: Research frame work

## 4. Results

### 4.1. Profile of participants

The study sample consisted of 54.2% female and 45.8% male respondents (Table 1). About half of respondents were single (53.5%) and the remainder were married (46.5%). Of the age ranges, most respondents were 20 to 29 years old (27.2%), 30 to 39 years old (26.7%), or 50 to 59 years old (24.0%). Most were students pursuing a bachelor’s degree or had already attained a bachelor’s degree (51.2%). About 36% of the respondents had a monthly income between 2 and 4 million won and 27% had monthly income between 4 and 6 million won.

Table 1: Demographic Characteristics (n=217)

Characteristics		Frequency	Vali%
Gender	Male	99	45.8
	Female	117	54.2
	Missing	1	0.5
Marital status	Married	100	46.5
	Single	115	53.5
	Missing	2	
Age	Less than 20 years old	11	5.1
	20 – 29 years old	59	27.2
	30 – 39 years old	58	26.7
	40 – 49 years old	52	24.0
	50 – 59 years old	26	12.0
	60 – 69 years old	9	4.1
	70 and above	2	0.9
Education	High school and less	33	15.2
	Associate degree or student	61	28.1
	Bachelor’s degree or student	111	51.2
	Master’s degree or student	12	5.5
	>2,000,000 won*	34	15.7
	≥2,000,000 and <4,000,000 won	79	36.4
	≥4,000,000 and <6,000,000 won	59	27.2
Monthly household income	≥6,000,000 and <8,000,000 won	27	12.4
	≥8,000,000	17	7.8
	Missing	1	

### 4.2. Effects of service outcomes and CSR on risk perception and satisfaction

First, service outcomes and CSR were regressed on performance risk perception (Table 2). Multiple regression analysis results showed that both service outcome and CSR activities significantly affected an individual's performance risk. Performance risk perception was negatively related to service outcomes (B= -2.475, SE = 0.208, p < 0.001) and CSR activities (B= -0.473, SE = 0.208, p < 0.05). Hence, service outcomes and CSR activities were associated with performance risk perception. In other words, more successful service outcomes and CSR activities leads to lower performance risk perception.

Second, service outcomes and CSR were regressed on overall satisfaction (Table 3). Results showed that both service outcomes (B = 21.936, SE = 0.254, p < 0.001) and CSR activities (B = 0.519, SE = 0.254, p < 0.05) significantly impact overall satisfaction. With these results, hypotheses 1 and 2 were supported.

$$DV_i = \beta_0 + \beta_1 \cdot SC + \beta_2 \cdot CSR + e$$

Where DV = Dependent Variable with i = 1, 2;

DV = Performance risk perception if i =1, DV = Overall satisfaction if i = 2

SS = Service success with 1 = success or 0 = failure

CSR = CSR activities with 1 = activities or 0 = no activities

**Table 2:** Effect of service outcomes and CSR of a hotel on performance risk perception

Predictors	B	SE	Beta	t
Constant	6.106	.179		34.123***
Service	-2.475	.208	-.628	11.927***
CSR	-.473	.208	-.120	-2.280*

Note: F = 73.594\*\*\*, R<sup>2</sup> = 0.408, Adjusted R<sup>2</sup> = 0.402  
\*p < 0.05\*\*\* p < 0.001.

**Table 3:** Effect of service outcomes and CSR of a hotel on satisfaction

Predictors	B	SE	Beta	t
Constant	2.158	.219		9.870***
Service	1.936	.254	.459	7.635***
CSR	.519	.254	.123	2.047*

Note: F = 31.169\*\*\*, R<sup>2</sup> = 0.226, Adjusted R<sup>2</sup> = 0.218  
\*p < 0.05\*\*\* p < 0.001.

### 4.3. Moderating effect of CSR on risk perception and satisfaction

In the second state of analysis, an interaction term (service x CSR) was added to the original model from Table 2 and 3 to measure the moderating effects of CSR (Table 4

& 5). The moderating effect of CSR was not found for performance risk perception (B = -0.430, SE = 0.415, p > 0.05). In addition, the moderating effect of CSR was insignificant for overall satisfaction (B = -0.314, SE = 0.508, p > 0.05). Hence, hypothesis 3 was not supported.

**Table 4:** The effect of interaction of service outcomes and CSR of a hotel on performance risk perception

Predictors	B	SE	Beta	t
Constant	6.000	206	-.574	29.110***
Service	-2.264	.291	-.066	-7.766***
CSR	-.259	.293		-.885
Service x CSR	-.430	.415	-.094	-1.036

Note: F = 49.437\*\*\*, R<sup>2</sup> = 0.410, Adjusted R<sup>2</sup> = 0.402  
\*\*\* p < 0.001.

$$DV_i = \beta_0 + \beta_1 \cdot SS + \beta_2 \cdot CSR + \beta_3 \cdot SS \cdot CSR + e$$

Where DV = Dependent Variable with i = 1, 2;

DV = performance risk perception if i =1, DV = overall satisfaction if i = 2

SS = Service outcome with 1 = success or 0 = failure

CSR = CSR activities with 1 = activities or 0 = no activities

**Table 5:** The effect of interaction of service outcomes and CSR of a hotel on satisfaction

Predictors	B	SE	Beta	t
Constant	2.080	.252		8.248***
Service	2.091	.357	.496	5.863***
CSR	.676	.358	.160	1.886
Service x CSR	-.314	.508	-0.064	0.537

Note: F = 20.847\*\*\*, R<sup>2</sup> = 0.227, Adjusted R<sup>2</sup> = 0.216  
\*\*\* p < 0.001.

### 4.4. Effect of performance risk perceptions on overall satisfaction

**Table 6:** Regression results of effectiveness of performance risk perception on satisfaction

Predictors	B	SE	Beta	t
Constant	7.701	.180		42.844***
Performance risk	-0.932	.036	-.872	-26.140***

Note: F = 683.314\*\*\*, R<sup>2</sup> = 0.761, Adjusted R<sup>2</sup> = 0.760  
\*\*\* p < 0.001.

In the third step, a regression was run to investigate the effectiveness performance risks on overall satisfaction (Table 6). The results showed that consumer overall satisfaction was significantly affected by performance risk perception (B = -0.932, SE = 0.036, p < 0.001).

## 5. Discussions

This study investigated the impact of service outcomes and CSR activities on performance risk perception and overall satisfaction. Results suggest several implications for the hospitality industry. First, service outcomes significantly affect consumer risk perception and overall satisfaction. Consumers perceived risk when they experienced service failure and this finding is consistent with previous studies (Gao & Mattila, 2014; Mattila, 2001). This result suggests the need for a service quality program. Due to the characteristics of the hospitality industry, service quality can vary depending on conditions. Therefore, a service quality control manual would help staff provide better quality service to consumers, thereby decreasing their perceived risk and increasing their satisfaction. Moreover, consumers may desire complementary measures, such as a service guarantee program (Wu et al., 2012) since consumers are sensitive to perceived performance risk. Establishments in the hospitality industry cannot be free from interactions with consumers and staff. Consumers who stay at a hotel directly experience service that is provided by staff. The staff are trained experts in their fields, although an individual staff member may have variations when processing their duties. To reduce these variations and ensure positive results, the hospitality industry makes efforts such as training programs, consumer feedback cards, or staff evaluations.

Secondly, this study found that CSR affected both risk perception and overall satisfaction. A company's CSR activities lowered consumers' perceived risk. Previous studies have found that CSR influences consumers' positive attitudes toward a company (Sheikh & Beise-Zee, 2011; Zhang, 2014) as well as positive reputation and business performance by building trust (Arifur, Mohammad & Javed, 2013), which is negatively related to risks (Le and Hoang, 2020). This suggests that consumers regard CSR as an important element when evaluating a company and that it decreases their risk perception. Additionally, consumers believe that a company's CSR increases their overall satisfaction, although CSR has a smaller impact than service quality in this equation. In other words, in the hospitality industry, service quality may come first in terms of customer satisfaction, but CSR plays a critical role as well. At the very least, presenting information related to a company's CSR activities may help consumers to understand the company's business ethics, which can contribute to consumers' positivity toward the company. Advertising a hotel's CSR activities inside the hotel would be a good approach to inform consumers. It is not easy for hotel guests to access this information and it is not necessary to acquire such information. Therefore, proper advertisements inside a hotel or a room should help in the

formation of a positive attitude towards performance risk perception. Active promotions of a company's CSR practices are essential to attain consumer responses. Acknowledging CSR consumers is necessary if there are any variations of staff performance, as failure of service outcomes is expected at any time in the hospitality industry.

The moderating effect of CSR, however, showed insignificance with both risk perception and overall satisfaction. As a reason, CSR activity content seems to positively affect the quality of services, as already suggested by previous studies regarding the effects of CSR activities (Gao & Mattila, 2014; Brown & Dacin, 1997; Jung et al., 2016). Individuals who received service failures did not feel that performance risk perception toward a company would be less negative if there was a perception of CSR activities. It can be assumed that consumers consider risks associated with service failure cannot be compensated by CSR factors. In other words, CSR activities do not involve the essential elements that govern consumer satisfaction toward a hotel. Thus, service quality and CSR should be considered as factors that independently affect consumer satisfaction. Additionally, the hospitality industry should be aware that failed service outcomes may not be easily resolved. Therefore, service quality is the foremost requirement for consumer satisfaction.

This study has some areas that need improvement, as with all studies. First, this study limited the hotel environment to only two conditions: service and CSR practices. There might be many other conditions that affect the performance risks and satisfaction of consumers. This study, however, only focused on service outcomes and CSR activities. Future studies might need to add additional factors to investigate the interaction effect of CSR. Second, this study has geographical limitations since the survey was conducted only in South Korea. Hence, the results of this study might have generality limitations. Similar studies need to be conducted in other nations with different cultures. A survey of different groups of people with other CSR activity content might result in different outcomes.

## 6. Conclusion

This study postulated that CSR helps counterbalance negative perceived performance risk in circumstances where a service outcome is a failure. This study's main finding is that service outcomes and CSR have an effect on performance risk perception and satisfaction, although CSR does not moderate the effect of service outcomes on either performance risk perception or satisfaction. Both service outcomes and CSR activities influence performance risk perception, which ultimately has an impact on satisfaction. Service outcomes do not interact with CSR practices in a

manner that reduces risk perception. CSR is considered one of the many actions that companies take in the expectation of a counterbalance to negative perceptions that consumers receive from their experiences with a company. This study, however, found that interactions with service outcomes and CSR practices are not effective when performance risk perceptions are created. Consumers consider service quality and CSR as elements that are independent of a company's value. Therefore, providing satisfactory service to consumers should be a priority above all others. In addition, CSR activities should be practiced for consumers to have positive experiences in establishments although interactions with service outcomes would be insignificant. Furthermore, this study did not measure other elements such as trust or attitudes towards risk. Hence, future research should investigate whether CSR moderates any other elements in the hospitality industry that positively influence consumers' perceived risk.

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