

https://ijecm.co.uk/

CORPORATE SOCIAL RESPONSIBILITY, GREEN HUMAN RESOURCE MANAGEMENT AND FIRM PERFORMANCE. EVIDENCE FROM CAMEROON

Fru -Nche Sirri Larrissa Raissa

Shanghai University, China sirrilarrissa@yahoo.com

Abstract

This study examines the mediating role of green human resource management on corporate social responsibility and firm performance of telecommunications firms in Cameroon. The research used structured questionnaires based on sample of 200 managers of telecommunications in Cameroon. The study analysed the data obtained using the Partial Least Squares of Structural Equation Modelling. The results found that, corporate social responsibility has positive and significant effect on firm performance. Further, result indicated that, CSR has positive and significant effect on green human resource management. Finally, the study confirms the mediating role of green human resource management on the effect of CSR on firm performance. The study provides significant insights to managers on their understanding of the crucial role CSR plays in improving firm performance both directly and indirectly via enhancing GHRM.

Keywords: Corporate social responsibility, Firm Performance, human resource, Cameroon

INTRODUCTION

An increasing number of businesses have implemented voluntary environmental, social, and corporate governance initiatives in recent years. Through the use of recycled materials, the enhancement of workers' working conditions, and the provision of charity donations for community development, businesses have started CSR initiatives to appease the diverse stakeholder groups (Nan & Heo, 2007)



Recently, scholars have become increasingly interested in the understanding of the direct link between corporate social responsibility and firm performance. However, the study's conclusions are ambiguous (Mishra & Suar, 2010). While many articles (Abu Bakar & Ameer, 2011; Van Beurden & Gössling, 2008), focused on the positive correlation between CSR and firm performance and others (Crisóstomo et al., 2011) either suggested a negative correlation or simply that there is no such correlation. This analysis of the direct link between CSR and firm performance yielded positive, negative, or neutral results, but it is impossible to know with certainty whether that link is affected by other intervening factors that have not been considered by many studies, as several researchers have noted (Galbreath & Shum, 2012; Wood & Jones, 1995). (Surroca et al., 2010) found no evidence of a direct link between CSR and corporate success in this regard. But the relationship was entirely mediated by the company's intangible assets. As a result, there has been a recent growth in interest in research and practise integrating CSR and HRM. This interest has been sparked by employee-focused CSR and ethical aspects of human resource management (Gond et al., 2011; Morgeson et al., 2013). HRM has a substantial impact on how CSR is perceived, developed, and implemented; similarly, how businesses handle social responsibility has an impact on how employees are treated.

Additionally, both CSR and HRM can be considered pertinent to comprehending the presumptions regarding not only the role of the organisation but also the interaction between employers and employees. Therefore, it should not come as a surprise to see calls for more research on the relationship between CSR and HRM (DeNisi et al., 2014); even though the CSR-HRM nexus has received increasing attention from academics, a more thorough analysis of this relationship has not yet been done, particularly considering the potential connection between GHRM and CSR. Given the numerous significant interconnections between GHRM and CSR that have not been thoroughly or systematically examined, such an undertaking seems both very relevant and necessary.

Examining the relationship between corporate social responsibility and firm performance with the mediating role of green human resource management in the technological industry in Cameroon is motivated by the growing emphasis on corporate social responsibility and the calls to instil social responsibility principles in high-tech industries. Since the turn of the 21st century, the communication industries across the globe including those in the Cameroon have witnessed significant growth. In Cameroon, telecommunications account for US\$970million of revenue which represent 2.51% of the country GDP. There is no doubt that telecommunications companies have witnessed significant growth over the last decade. Therefore, it is well-



intentioned to exploring how telecommunications engagement with CSR would improve their performance with the mediation role green human resource management.

As a result, this study broadens the scope of prior research works on the relationship between CSR and firm performance within the Cameroonian Telecommunications industry.

THEORETICAL FOUNDATION

Stakeholders Theory

The stakeholder theory makes the strongest case for the idea that a business has stakeholders besides only its shareholders and investors. There have been several negative effects of shareholder primacy on businesses, economies, and society (Stout, 2012). (Freeman, 1984) was largely responsible for the stakeholder theory of organisational management and commercial ethics. He made the case that a company ought to increase value for all parties involved, not just its stockholders. The CSR idea significantly contributes to Freeman's thinking expansion and solidifies the bond between businesses and their stakeholders. We establish a link between Freeman's intervention and the crucial role of CSR to demonstrate how digital companies might concentrate on their moral obligations to their various audiences. The stakeholder theory emphasises the necessity for organisations to recognise these many stakeholders and modify organisational procedures to suit their requirements.

Ability-Motivation-Opportunity theory

In presenting 'Green' HRM, this research follows the well-established Ability-Motivation-Opportunity theory (Appelbaum et al., 2000; Renwick et al., 2013). According to the AMO theory, HRM practises improve employees' abilities, wants, and desire to engage in behaviours that are advantageous to the organisation, as well as their opportunities to do so (Jackson et al., 2014). According to the Ability-Motivation-Opportunity theory (Appelbaum et al. 2000), HRM strategies that strengthen a company's human capital through improved employee skills lead to performance outcomes including enhanced productivity, decreased waste, higher quality, and profit. According to the AMO theory, HRM improves employees' abilities by luring in and nurturing high performers; increasing employees' motivation and dedication through strategies like effective performance management and contingent rewards; and giving employees the chance to participate in knowledge-sharing and problem-solving activities through employee involvement programmes. Although AMO theory has mostly been applied at the human level, it is both conceptually and empirically valid at the organisational level. From this lofty perch, the study begins by taking CSR into account as a pioneer factor in the implementation of a GHRM system.



HYPOTHESES DEVELOPMENT

CSR and Firm Performance

Corporate social responsibility is the term for organisational practises that are contextspecific and consider the expectations of stakeholders as well as the triple bottom line of economic, social, and environmental performance (Aguinis & Glavas, 2012). The stakeholder theory (Freeman, 1999) establishes the theoretical framework for the relationship between CSR and performance; interest groups claim corporate resources and, in doing so, implicitly demand appropriate corporate behaviour, such as consideration for the environment and concern for fair and just labour relations. Failure to take socially responsible action by a corporation will likely result in high costs and a financial burden that will inevitably lower earnings and cause the company to become less socially conscious.

Numerous empirical studies have examined the nature of the CSR-performance link in the literature leading to inconsistent outcomes. According to certain studies (Bird et al., 2007), CRS has a favourable effect on firm performance. However, other studies indicated that when firms perform better, they invest more resources in CRS. In turn, numerous research found no significant associations, or even a discrepancy, between CSR and performance (Hillman & Keim, 2001). The inconclusiveness that characterises the research about the connection between CSR and telecommunication performance is complemented by the relatively small number of CSR studies specifically focused on the telecommunication sector leading to formulate that: H1: CSR has positive effect on Firm performance

CSR and Green Human Resource Management

Nishii et al., (2008) found that GHRM methods often result in green employees who are aware of their company's environmental ideals and compliant with CSR guidelines (Rayner & Morgan, 2018). Many CSR tactics are implemented as a result of the decisions and activities of employees. Personnel managers are in a unique position to encourage CSR performance within their firms. Companies can utilise GHRM to develop their environmental outcomes by particularly responding to stakeholder pressure on environmental issues. (Jackson & Seo, 2010) urged for empirical HRM studies to better understand the connection between stakeholder pressures and HRM practises in the specialised sector of GHRM. GHRM is a subset of sustainable human resource management, which also includes corporate social responsibility problems (Wagner, 2013). By incorporating the idea of CSR into all human resource policies, managers can follow the GHRM philosophy and help their company become more socially and ecologically responsible (Larrieta-Rubín de Celis et al., 2015)). Recent studies have revealed a dearth of environmentally conscious human resources, which is a significant barrier to effective



CSR implementation (Voegtlin & Greenwood, 2016)Therefore, without promoting green human resource efforts, firms cannot completely achieve the desired consequences of their CSR practises (AI Kerdawy, 2019). A clear green vision should be articulated, a green learning environment should be built, various communication channels should be used, green activities should be offered, and overall green involvement should be encouraged. Employees should also be given opportunities to participate CSR initiatives through green involvement (Tang et al., 2018). Based on this, the study proposes that,

H2: CSR is positively related to Green Human Resource Management

The Mediating Role of GHRM

The AMO theory emphasises that all HRM practices and policies that increase the human capital of a firm through enhancing the human capabilities result in better performance outcomes (Renwick et al., 2013). According to Jackson and Seo (2010), performance is more likely to develop in companies that increase employee motivation and ability as well as give them the chance to contribute to the company's pursuit of a shared vision of environmental sustainability. This allows the company to better grasp the opportunities for revenue growth and cost reduction that proactive environmental management is likely to bring about. A GHRM can greatly help to improve the organization's financial performance, according to certain study in this area (O'Donohue & Torugsa, 2016; Renwick et al., 2013). Additionally, the interaction between CSR and GHRM is targeted at enhancing the performance of the firm, according to the instrumental view of CSR-HRM. By bringing forth the third hypothesis considering these findings, researchers wonder if GHRM functions as a mediating factor in the association between CSR and performance. Thus, the study will propose that.

H3: CSR effect on Firm performance is mediated by GHRM

Figure 1 below illustrates the conceptual framework of this study which examines the relationship between corporate social responsibility and firm performance with the mediating role of green human resource management.

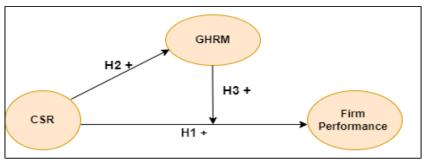


Figure 1 Conceptual Framework



METHODOLOGY

This research aims to examine the role of green human resource management on the effect of corporate social responsibility on corporate performance. To test the proposed hypothesis, the research conducted an empirical study.

Population and Sampling

The population under study focuses on Cameroonian's telecommunications with more than 50 employees, to avoid including organisations that lacked formal HRM procedures. Several reasons justify the decision to focus research on this industry. Firstly, only few investigations have so far revolved around the study of CSR and its influence on the performance of telecommunications industry. Secondly, because aspects related to human resources (GHRM) are addressed in conjunction with CSR, the highly labour-intensive telecommunication industry seems interesting in this regard. Finally, CSR activities can serve to distinguish a firm from its competitors within an industry where strong competition characteristically prevail. Therefore, the study focuses on two largest telecommunications in Cameroon, particularly in Yaoundé.

Sampling Technique

The study sample managers from telecommunications from Cameroon through survey questionnaires. First the questionnaire was piloted with managers from different industry and academics from Cameroonian Universities recognised to the author. Particularly, the study uses random sampling techniques to select respondents. This technique is helpful to recruit large number of respondents or sample size for research study.

Survey and data collection

The research used structured questionnaires deployed to targeted respondents of sampled companies. The questionnaires was in three sections: First section asked the demographics of respondents. The remaining asked insight of respondents on the constructs of the research including CSR, Financial performance and Green human resource management. All items were measured on 5 Likert scale (1, strongly disagree to 5, strongly agree). The research provided a cover letter outlining the survey objectives to increase the response rate and ensuring confidentiality and anonymity of respondents that only summary of findings will be reported in the statistical forms. The questionnaires were rectified with the researcher academic supervisor prior to sending it to respondents.



Variables measurement

The items utilized under each variable constructed was adopted from the extant literature. The questions related to CSR was adopted from the literature (Bai & Chang, 2015; Su & Swanson, 2019). In all, there were 11 items involving CSR concerns for employees, society, and customers. Firm performance was adopted from (Longoni & Cagliano, 2018; Úbeda-García et al., 2021) including 7 items and green human resource management was adopted from (Ubeda-García et al., 2021) including 10 items. All items were measured on 5 Likert scale (1, strongly disagree to 5, strongly agree). The study used partial least squares of structural equation modelling through SPSS version 26 to test the research hypothesis.

RESULTS AND DISCUSSIONS

The research issued 200 questionnaires to participants via email and other social media platforms using a link from Google survey to sampled companies which made it easier and faster to collect a large amount of data in spite of unforeseen circumstances.

After the receipt of study questionnaires, missing and incomplete data were screened out. Hence, the research had a total of 145 respondents out of 200 representing 72.5%. The sample comprised respondents from the sampled telecommunication companies in Cameroon. The personal demographics of the respondents are presents in table 1. Out of the total 145 respondents, the 77 representing 53.1% were male, 68 were female. On the part of age, majority of the respondents were between the ages of 26-35 and 36-45 with 25.5% between the ages 20-25. 70.3% were HR middle manager, 21.4% were senior HR manager, and majority (33.8%) of the respondents had experience between 1-5 years, followed by 25.5% of the respondents between 11-20 years. Regarding respondents firm age, most of the respondents' firms has been existence between 11-15 years, with 37.2% of them between the ages 1-10 years.

Variables	Description	Frequency	Percentage	
		Ν	(%)	
Age	20-25	37	25.5	
	26-35	39	26.9	
	36-45	39	26.9	
—	46- an above	30	20.7	
Gender	Male	77	53.1	

Table 1 Respondent Profiles



—	Female		46.9	Table 1
Work Status				
	Top HR Manager	12	8.3	
	Senior HR Manager	31	21.4	
—	HR Middle Manager	102	70.3	
Educational Level				
	Undergraduate	67	46.2	
	Postgraduate	29	20	
	Others	49	33.8	
Experience				
	1-5 years	49	33.8	
	6-10 years	36	24.8	
	11- 20 years	37	25.5	
	21 and above years	23	15.9	
Firm age				
	1-10 years	54	37.2	
	11-15 years	57	39.3	
	16 and above years	34	23.4	
Total Employees				
—	1-15	50	34.5	
—	16-25	44	30.3	
	26 and above	51	35.2	

Reliability and Validity test

The study used factor loading, composite liability and average variance extracted to test the reliability and validity on the constructs used in this study including CSR, firm performance and green human resource management. The results shows that all items of corporate social responsibility, firm performance and green human resource management are greater than 0.5 threshold (Factor loadings higher than 0.5). For example, factor loadings for corporate social responsibility ranges from 0.604 to 0.822). Therefore, convergent validity has been established (Henseler et al., 2009).

Furthermore, composite reliability and reliability measured through Cronbach Alpha of all variables are higher than 0.7 threshold (Hair et al., 2010). Finally, average variance estimates exceed the standard value of 0.5. Therefore, the study confirms validity and reliability for the total sample, indicating that, the results are fit for analysis. The table below (Table 3) provides the summary of the findings.



	FL	CR	CA (α -)	AVE
		0.921	0.849	0.516
CSR-1	0.752			
CSR-2	0.657	_		
CSR-3	0.739	_		
CSR-5	0.602			
CSR-C	0.717			
CSR-C	0.821	_		
PTP-1	0.74	_		
PTP-2	0.712			
PTP-3	0.614			
CSR-1	0.822			
CSR-2	0.692			
		0.883	0.772	0.523
FP	0.641			
FP	0.886			
FP	0.623			
FP	0.776			
FP	0.754	_		
FP	0.617	_		
FP	0.729			
		0.925	0.840	0.530
GHRM	0.723			
GHRM	0.795			
GHRM	0.636			
GHRM	0.628			
GHRM	0.782			
GHRM	0.773			
GHRM	0.716			
GHRM	0.733			
GHRM	0.751			
GHRM	0.763			

Table 2 Reliability and Validity checks

N.B. α - Cronbach Alpha; AVE - Average Variance Extracted;

CR - Composite Reliability; FL- Factor loading.



Notably, the research applied Barlett's Test of Sphericity and Kaiser-Mayer-Olkin (KMO) to measure the sampling adequacy and examine the strength of relationships among variables. To verify whether the data are suitable of using factor analysis, the KMO measure of sampling adequacy was computed beforehand. Result of the Barlett's test of sphericity and the KMO revealed that both were highly significant and greater than 0.6 threshold signifying that, that these variables was suitable for the factor analysis.

Kaiser-Meyer-Olkin Measure of	.850	
Bartlett's Test of	Approx. Chi-Square	3216.366
Sphericity	df	406
	Sig.	.000

Table 3 KMO and Bartlett's Test

However, all the correlations are lesser than the square root of average variance estimates amid constructs for samples (as shown in the diagonal). This approves the discriminant validity of the study constructs (Fornell & Larcker, 1981), confirming the suitability of the data to estimating causal relationships using partial least squares of structural equation modelling.

Table 4 Descriptive and Correlation Results

	Mean	Std. Dev.	CSR	FP	GHRM
CSR	38.234	7.5993	0.718		
FP	24.103	4.9605	0.653**	0.723	
GHRM	38.675	7.2742	0.226**	0.269***	0.728

Hypotheses Testing

Figure 3 provides the direct results of the effect of CSR on firm performance and green human resource management where CSR acts as independent variable, and firm performance and green human resource management as dependent variables. Results indicates that, corporate social responsibility has positive and significance effects on firm performance $(\beta=0.557, p-value, 0.00)$. This indicates that CSR can leads to improve firm performance of telecommunication companies in Nigeria at 55.7%. The result confirms with the study hypothesis 1. With respect to hypothesis 2, the results shows that corporate social responsibility has positive and significant on green human resource management (β =0.887, *p*-value, 0.00), suggesting that corporate social responsibility has the potential to improve the firm's



engagement with green human resource management which supports the hypothesis 2 of the study. The indirect effects report the findings of the mediating effects of green human resource management on CSR and firm performance relationships. The findings show that, motivation has mediation role on the effects of CSR on firm performance at non-significant level (β =0.857, p-value, 0.383). This indicates that, a positive green human resource management improves corporate social responsibility engagement which further enhances their ability to show a higher level of firm performance. However, the results support the hypothesis 3.

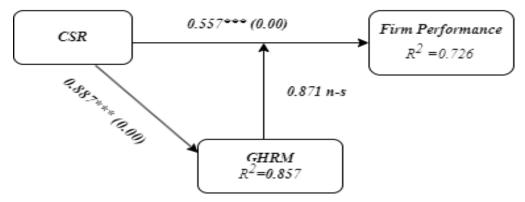


Figure 2 SEM Results

Discussion of Results

This study examines the mediating role of green human resource management on corporate social responsibility and firm performance of telecommunications firms in Cameroon. The research used structured questionnaires adopted from the literature to employees of two biggest telecommunications in Yaoundé, Cameroon. The research developed three hypotheses consistent with the research objectives. The study analysed the data obtained using the Partial Least Squares of Structural Equation Modelling. The first hypothesis and research objectives posited the effects of corporate social responsibility on firm performance. The results found that, corporate social responsibility has positive and significant effect on firm performance, which supports H1. This indicates that, CSR engagement of telecommunication firms can lead to significant improvement in their firms. These results support the stakeholder theory highlighting the necessity for organisations to recognise all stakeholders and modify organisational procedures to suit their requirements in order to achieve performance. However, the finding is in line with the analysis of previous findings in the literature (Ghaderi et al., 2019; Rhou et al., 2016). Based on that, the study confirms that, telecommunications engaging in CSR can enhance firms' performance leading to the satisfaction of all stakeholders. The second objectives and hypothesis examined the



effect of CSR on green human resource management. The result indicated that, CSR has positive and significant effect on green human resource management accepting H2. The result confirms the findings of previous studies such as (Cooke & He, 2010; Gully et al., 2013; Ubeda-García et al., 2021), who examined how CSR contributes to human resource practices. However, the result is new especially in the telecommunication firms in Africa. The final research objective and hypothesis confirms the mediating role of green human resource management on the effect of CSR on firm performance. Th result support H3 and the AMO theory suggesting that human resource management practices and policies increase the human capital of firms resulting better performance outcomes (Renwick et al., 2013). Nonetheless few studies examined in this research confirms the finding (Ubeda-García et al., 2021). Therefore, this contributes to the HRM and CSR literature.

RESEARCH IMPLICATIONS

The paper offers contributions to the literature. First, this study extends the literature by providing a more comprehensive view and evidence about the CSR and FP relationships. The study posits and shows that CSR enhance firm performance in telecommunication firms in Cameroon. Developing comprehensive SEM model and using questionnaire adopted from the literature, the findings are more solid than previous studies on the direct association between CSR and FP. Finally, the study is first to examine the effects of CSR on firm performance with the mediating role of green human resource management in the context of Africa emerging country such as Cameroon using the telecommunication companies. This is significant because research concentrated on businesses other than telecommunications, such as manufacturing, service, and hospitality (Úbeda-García et al., 2021).

The study provides important implications to managers and relevant stakeholders in telecommunication companies. The findings improve telecommunication businesses' understanding of the crucial role CSR plays in improving firm performance both directly and indirectly via enhancing GHRM. Human resource management systems should include green practices and obligations, according to advice for human resources departments. Additionally, the study advises firms to focus on retaining, developing and improving employees' skills and knowledge, by providing green training programs. Green goals and objectives must be established and connected to a system of rewards and evaluation that considers both monetary and non-monetary rewards for employees. This will increase employees' interest in, commitment to, and involvement with environmental concerns.



LIMITATIONS AND FUTURE STUDIES

The research confronted with some limitations despite the important results. First, the research examined from Telecommunications in Cameroon. Therefore, the ending results arrived at should not be subjected to all industries and developing countries. Furthermore, the study adopted cross-sectional survey which focused on telecommunications. Therefore, future research could use longitudinal approach as it is lacked in the literature. Additionally, the researcher advises other researchers to consider the mediating role of environmental management on CSR and firm performance relationships. Finally, future research should investigate the impact of CSR-FP for all Cameroon businesses, as there are many large businesses in Cameroon. This will expand the sample size, allowing for a more thorough understanding and conclusive inference.

REFERENCES

Abu Bakar, A. S., & Ameer, R. (2011). Readability of corporate social responsibility communication in Malaysia. Corporate Social Responsibility and Environmental Management, 18(1), 50-60.

Aguinis, H., & Glavas, A. (2012). What we know and don't know about corporate social responsibility: A review and research agenda. Journal of management, 38(4), 932-968.

Al Kerdawy, M. M. A. (2019). The role of corporate support for employee volunteering in strengthening the impact of green human resource management practices on corporate social responsibility in the Egyptian firms. European Management Review, 16(4), 1079-1095.

Appelbaum, E., Bailey, T., Berg, P., & Kalleberg, A. L. (2000). Manufacturing advantage: Why high-performance work systems pay off. Cornell University Press.

Bai, X., & Chang, J. (2015). Corporate social responsibility and firm performance: The mediating role of marketing competence and the moderating role of market environment. Asia Pacific Journal of Management, 32(2), 505-530.

Bird, R., D. Hall, A., Momentè, F., & Reggiani, F. (2007). What corporate social responsibility activities are valued by the market? Journal of Business Ethics, 76, 189-206.

Cooke, F. L., & He, Q. (2010). Corporate social responsibility and HRM in China: a study of textile and apparel enterprises. Asia pacific business review, 16(3), 355-376.

Crisóstomo, V. L., de Souza Freire, F., & De Vasconcellos, F. C. (2011). Corporate social responsibility, firm value and financial performance in Brazil. Social responsibility journal, 7(2), 295-309.

DeNisi, A. S., Wilson, M. S., & Biteman, J. (2014). Research and practice in HRM: A historical perspective. Human resource management review, 24(3), 219-231.

[Record #415 is using a reference type undefined in this output style.]

Freeman, E. (1984). Stakeholder Management: Framework and Philosophy in: EE Freeman Strategic Management. A Stakeholder Approach, Pisman.

Freeman, R. E. (1999). Divergent stakeholder theory. Academy of management review, 24(2), 233-236.

Galbreath, J., & Shum, P. (2012). Do customer satisfaction and reputation mediate the CSR-FP link? Evidence from Australia. Australian journal of management, 37(2), 211-229.

Ghaderi, Z., Mirzapour, M., Henderson, J. C., & Richardson, S. (2019). Corporate social responsibility and hotel performance: A view from Tehran, Iran. Tourism Management Perspectives, 29, 41-47.

Gond, J.-P., Kang, N., & Moon, J. (2011). The government of self-regulation: On the comparative dynamics of corporate social responsibility. Economy and society, 40(4), 640-671.

Gully, S. M., Phillips, J. M., Castellano, W. G., Han, K., & Kim, A. (2013). A mediated moderation model of recruiting socially and environmentally responsible job applicants. Personnel Psychology, 66(4), 935-973.



Hair, J. F., Ortinau, D. J., & Harrison, D. E. (2010). Essentials of marketing research (Vol. 2). McGraw-Hill/Irwin New York, NY.

Henseler, J., Ringle, C. M., & Sinkovics, R. R. (2009). The use of partial least squares path modeling in international marketing. In New challenges to international marketing. Emerald Group Publishing Limited.

Hillman, A. J., & Keim, G. D. (2001). Shareholder value, stakeholder management, and social issues: what's the bottom line? Strategic management journal, 22(2), 125-139.

Jackson, S. E., Schuler, R. S., & Jiang, K. (2014). An aspirational framework for strategic human resource management. Academy of Management Annals, 8(1), 1-56.

Jackson, S. E., & Seo, J. (2010). The greening of strategic HRM scholarship. Organization Management Journal, 7(4), 278-290.

Larrieta-Rubín de Celis, I., Velasco-Balmaseda, E., Fernández de Bobadilla, S., Alonso-Almeida, M. d. M., & Intxaurburu-Clemente, G. (2015). Does having women managers lead to increased gender equality practices in corporate social responsibility? Business Ethics: A European Review, 24(1), 91-110.

Longoni, A., & Cagliano, R. (2018). Sustainable innovativeness and the triple bottom line: The role of organizational time perspective. Journal of Business Ethics, 151(4), 1097-1120.

Mishra, S., & Suar, D. (2010). Does corporate social responsibility influence firm performance of Indian companies? Journal of Business Ethics, 95, 571-601.

Morgeson, F. P., Aguinis, H., Waldman, D. A., & Siegel, D. S. (2013). Extending corporate social responsibility research to the human resource management and organizational behavior domains: A look to the future. Personnel Psychology, 66(4), 805-824.

Nan, X., & Heo, K. (2007). Consumer responses to corporate social responsibility (CSR) initiatives: Examining the role of brand-cause fit in cause-related marketing. Journal of advertising, 36(2), 63-74.

Nishii, L. H., Lepak, D. P., & Schneider, B. (2008). Employee attributions of the "why" of HR practices: Their effects on employee attitudes and behaviors, and customer satisfaction. Personnel Psychology, 61(3), 503-545.

O'Donohue, W., & Torugsa, N. (2016). The moderating effect of 'Green'HRM on the association between proactive environmental management and financial performance in small firms. The International Journal of Human Resource Management, 27(2), 239-261.

Rayner, J., & Morgan, D. (2018). An empirical study of 'green' workplace behaviours: Ability, motivation and opportunity. Asia Pacific Journal of Human Resources, 56(1), 56-78.

Renwick, D. W., Redman, T., & Maguire, S. (2013). Green human resource management: A review and research agenda. International journal of management reviews, 15(1), 1-14.

Rhou, Y., Singal, M., & Koh, Y. (2016). CSR and financial performance: The role of CSR awareness in the restaurant industry. International Journal of Hospitality Management, 57, 30-39.

Stout, L. (2012). The shareholder value myth: How putting shareholders first harms investors, corporations, and the public. Berrett-Koehler Publishers.

Su, L., & Swanson, S. R. (2019). Perceived corporate social responsibility's impact on the well-being and supportive green behaviors of hotel employees: The mediating role of the employee-corporate relationship. Tourism management, 72, 437-450.

Surroca, J., Tribó, J. A., & Waddock, S. (2010). Corporate responsibility and financial performance: The role of intangible resources. Strategic management journal, 31(5), 463-490.

Tang, G., Chen, Y., Jiang, Y., Paillé, P., & Jia, J. (2018). Green human resource management practices: scale development and validity. Asia Pacific Journal of Human Resources, 56(1), 31-55.

Úbeda-García, M., Claver-Cortés, E., Marco-Lajara, B., & Zaragoza-Sáez, P. (2021). Corporate social responsibility and firm performance in the hotel industry. The mediating role of green human resource management and Business 57-69. environmental outcomes. Journal of Research, 123, https://doi.org/https://doi.org/10.1016/j.jbusres.2020.09.055

Van Beurden, P., & Gössling, T. (2008). The worth of values-a literature review on the relation between corporate social and financial performance. Journal of Business Ethics, 82, 407-424.

Voegtlin, C., & Greenwood, M. (2016). Corporate social responsibility and human resource management: A systematic review and conceptual analysis. Human resource management review, 26(3), 181-197.



Wagner, M. (2013). 'Green'human resource benefits: do they matter as determinants of environmental management system implementation? Journal of Business Ethics, 114, 443-456.

Wood, D. J., & Jones, R. E. (1995). Stakeholder mismatching: A theoretical problem in empirical research on corporate social performance. The International Journal of Organizational Analysis, 3(3), 229-267.

