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UNDERSTANDING THE IMPORTANCE OF SOCIAL RESPONSIBILITY: THE ATTITUDE OF MANAGERS AND EMPLOYEES OF ACCOMMODATION COMPANIES

© PAUKSTYS, MINDAUGAS

Lithuanian Sports university (Kaunas, Lithuania)

E-mail: mindaugas.paukstys@gmail.com

ORCID id: <https://orcid.org/0000-0002-5518-4850>

Литовський Університет Спорту, вул. Спорто, 6, 44221 Каунас, Литва
Lithuanian Sports University, Sporto str., 6, 44221 Kaunas, Lithuania

Summary

The steady growth of the tourism and accommodation sector is influenced by competition with other sectors. Therefore, today companies must adapt to constantly changing environmental factors. Idahosa (2019) noted that corporate social responsibility activity has gained momentum when company executives realized that profit-oriented goals must ensure that their immediate operating environment facilitates a smooth business. Wong, Kim, Lee (2019) have pointed out that over the past 20 years corporate social responsibility (CSR) has identified corporate activities as one of the most discussed topics in science, business and society. Today, businesses are increasingly facing problems like environmental and social problems that affect air pollution, global warming, human rights violations, poverty. These problems are driven by businesses, companies, organizations becoming the main targets of criticism, environmental damage. The number of social problems and their complexity influences to take responsibility and to find solutions that become not only a public problem but also with the help of the private sector. Understanding the importance of social responsibility of managers of organizations is a necessary provision for the introduction of business-based liability practices against stakeholders, as well as in shaping the social responsibility of employees in business and establishing the basis for socially responsible ethical communication with stakeholders. **The study aims** to assess the awareness of the importance of corporate social responsibility for managers and employees about the needs of stakeholders. The subject of the study is the importance of understanding the importance of social responsibility in housing enterprises, Kaunas city. The study involved 10 Kaunas accommodation companies. Assessment of the perception of ethics and social responsibility by the managers and employees of accommodation organizations in a similar manner. However, comparing the assessments of social responsibility behaviors by organizations shows that managers have a better perception and higher ratings. The organization's social responsibility in the environment is the worst. the study method is an online survey consisting of a PRECOR scale and a scale for determining the level of socially responsible behaviors of organizations with stakeholders. The practical value of the study is to stimulate scientific debate at international and national scientific and practical conferences and to clarify the understanding and level of corporate social responsibility in accommodation organizations.

Key words: CSR, ethics, accommodation, stakeholders.

Fix the problem. Fix the problem the question is, what is the importance of social responsibility in terms of managers and employees of accommodation organizations and how does this lead to the company's behaviors with stakeholders? **The aim** in this regard is to assess the prevailing perception of managers and employees about the importance of corporate social responsibility in housing organizations in behaviors with stakeholders. Analysis of recent studies and publications In the opinion of scientists and business representatives, social responsibility in the activities of accommodation organizations is widely applied. However, each company decides how much or little it wants to get involved and become socially responsible. Social responsibility can be an excellent alternative to facilitating the integration of social or environmental problems into the strategy

of accommodation companies and their practices. The purpose of the article is to To reveal awareness of the importance of social responsibility of managers and employees from the point of view of stakeholders, to carry out a comparative analysis and to discuss the links between understanding the importance of social responsibility between company managers and employees and shaping relations with stakeholders.

Basic material

As the consumption of services grows rapidly, business ethics and corporate social responsibility become an integral part of service providers. According to Aldehayyat (2020), corporate social responsibility is considered to be a fundamental ethical issue relating to the behaviors of enterprises and the decisions taken in the tourism sector, in the country or the world.

Comparison of averages of employee and manager scale estimates

No.	Scale	Total scale average	Average employee estimates	Average executive ratings	Difference in averages (V-D)
1.	PRESOR	3.80	3,76	3,77	0,01
2.	SAOE	3.49	3,38	4,09	0.71

The results of a study by authors Farooq, M., Farooq, O. & Cheffi (2019) show that corporate social responsibility has a positive impact on employees' attitudes and behaviors. In part, the statement can be accepted, as the difference in average estimates is 0.01 points when assessing the understanding of the ethics and social responsibility of employees and managers. However, a deeper analysis of the assessments of social responsibilities of different cellars can lead to clear differences of opinion, which can lead to negative behavior, consequences for organizations. The authors of Farooq, M., Farooq, O. & Cheffi (2019) also share this view, arguing that different types of social responsibility activities have different influences on the company and employees. Comparing the results of studies can accept that different types of social responsibility have a different impact on workers but require more resources to identify and involve workers in socially responsible activities. According to Lee (2019), corporate social responsibility can create intangible assets that increase the organization's favorable culture, which increases the efficiency and competitive advantage of the use of corporate assets. Mohammed and Rashid (2018) revealed that academics and business representatives recognize that corporate social responsibility is valuable because it helps to develop long-term relationships

with customers. In agreement with the authors' opinions, the results of the study carried out show that the employees and managers of accommodation companies develop tangible assets, as well as intangible assets... Respondents revealed that in accommodation companies, respondents' averages of the group's estimates: market responsibility for services and their quality – 4.31 points, and market responsibility for customer information, health and safety – 4.34 are best rated.

Employees and managers agree and appreciate that their workplaces pay close attention to the provision and quality of accommodation and side services, and accommodation companies take care of their customers by providing them with all the necessary information about services, health, etc. To the results of the evaluations, it can be said that the employees and managers of the companies surveyed strongly influence the success of the company. In addition to the claim, Nga (2020) revealed that if corporate social responsibility is applied correctly in hotel companies, it may have a positive direct effect on higher hotel results...author also mentions that corporate social responsibility has a positive impact on the profitability of hotels. The higher sustainability indicators, the higher the hotel's profitability. hotels can invest in sustainable initiatives, but these investments bring a positive payback by reducing costs (energy, waste)

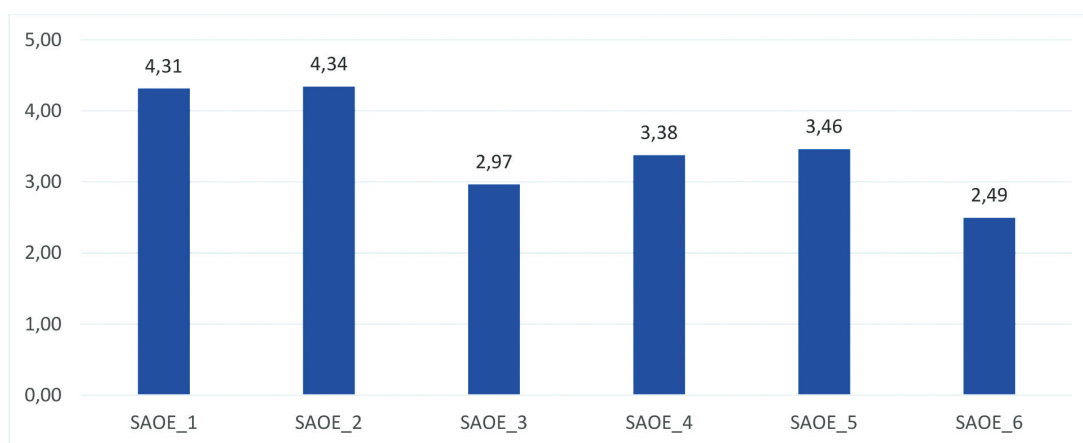


Fig. 1. SAOE scale claims groups under responsibilities (results scored)

and increasing income (increases reputation and guest satisfaction). However, respondents' assessments revealed that employees of accommodation companies know little about the company's initiatives. Environmental responsibility in the examination of the group of claims. There is a strong distinguishing assessment of employees and managers, understanding. The average of the management group's estimates is 3.98 points and the number of employees is 2.78 points. Survey shows that the vast majority of workers are poorly valued and understand environmental responsibility. It can therefore be argued that workers are given little information about environmental responsibility or that they do not carry out any changes at all. Although the managers interviewed believe environmental responsibility activities are ongoing.

Table 2

Distribution of employee and management ratings by OSAE scale statement groups

Scale	Employee	Heads
Responsibility in the market: services and their quality	4,22	4,81
Responsibility in the market: customer information, health and safety	4,25	4,83
Environmental responsibility	2,78	3,98
Employee liability	3,27	3,98
Community responsibility	3,26	4,58
Criticism of social responsibility: attitudes of employees	2,52	2,35

To Úbeda-García, Claver-Cortés, Marco-Lajara & Zaragoza-Sáez (2020), those responsible for human resources management systems should include environmentally friendly practices and responsibilities. At the same time, the objectives of social responsibility must be defined and linked to green remuneration, but not to forget the green indicators covering the evaluation system. They provide employees with two-way benefits (material and spiritual) by increasing their interest, commitment, and involvement in issues. In the above-mentioned groups of statements, employees are not only labor but part of the undertaking, which is an image of the company.

According to authors Jamali & Karam (2018), Kim & Kim (2017), Nysveen, Oklevik, Pedersen (2018), Aldehayyat (2020), corporate social responsibility

not only creates the image of a socially responsible company but also improves the overall image that helps companies gain a competitive advantage over competitors.

Corporate social responsibility can be important in the development of the area of accommodation, in creating social capital within the organization and in increasing the number of employees: productivity, productivity, participation, engagement, motivation in the workplace.

Social responsibility for workers is therefore often forgotten or underestimated. The survey shows that the average of social responsibility for employees, the average of the employee ratings themselves is 3.27. The result shows that employees know little about their rights and their possible ways of defending them, but managers know the rights better. The authors of the Medaric, Planinc, & Bogataj (2020) study confirm that the employees of selected hotels do not know how the activities implemented are related to aspects and rights of corporate social responsibility. The results of a study by Aldehayyat (2020) revealed that responsibility to the community is not such a common phenomenon. However, a comparison of the results of this study shows that the assessments of employees and managers in the social responsibility community stood out by a high average difference of 1.22. It can be said that he was very divorced. Authors Farooq, M., Farooq, O. & Cheffi (2019) revealed that social responsibility activities focused on employees create the greatest positive impact on their behavior. Factor influences the social responsibility of society and the community. However, the results of the survey revealed a negative side of accommodation companies that averaged 3.36 points when assessing employee social responsibility in communities, which is one of the lowest. It can therefore be said that a small proportion of respondents are familiar with social responsibility to communities and their potential activities. The authors of these results, Medaric, Planinc, & Bogataj (2020), noted that employees of selected accommodation companies were unaware of the activities of implementing social responsibility. However, the average of the executive responses was 4.58 points. This revealed that managers are fully aware of their contribution to society. Given the significant differences in perception, the authors Medaric, Planinc & Bogataj (2020) believe that companies should explain the importance of social responsibility to employees. and in the next phase, workers should be more actively involved in socially

responsible activities and socially responsible activities should not be limited to the enterprise environment. The criticism of social responsibility from the point of view of employees. The results of the study revealed that accommodation companies are struggling to take care of employees in their assessments of employees and managers. The minimum response rate for the claim group is 2.49 points. In the assessments of employees and managers, opinions differed mainly on the influence of social responsibility on loyalty, corporate values and understanding and usefulness of social responsibility. Employees do not think that social responsibility can affect the company and its employees. However, according to Park, Lee and Kim (2018), the more companies devote their efforts to retaining their employees and taking care of their development, which can contribute to the company's performance and competitiveness. It is important that the values of the company and the employee overlap, as this can affect the employee's desire, mood, efficiency and loyalty in the workplace.

Conclusions

A comparison of the perception of the importance of social responsibility between managers and employees from the point of view of stakeholders shows that the perception of the social responsibility of employees and managers of the accommodation companies surveyed differs slightly. However, when comparing the perception of the employees and managers of accommodation companies, a noticeable separation of opinion will emerge from the basis of the components. When comparing

the perception of managers and employees, higher scores on the organization's socially responsible behaviour reflect the views of managers. The vast majority of employees and managers agree that corporate planning and goal-setting sessions should include discussions on ethics and social responsibility, corporate ethics and social responsibility are essential for long-term profitability. Business efficiency can largely be determined by the extent to which it is ethically and socially responsible, agrees that social responsibility and profitability can be reconciled, business ethics and social responsibility are essential for the survival of a business, agrees that business must be socially responsible and not just profit-oriented. Reflects the respondents' positive attitude towards the assessment of social responsibility as a good business practice. When assessing the current level of social responsibility according to individual components, it is noted that the highest accommodation organizations assess social responsibility in the market, the quality of services, and informing customers. Lower estimates are characterized by responsibility against the community and responsibility against the employees of the company, the lowest environmental responsibility is assessed. The results suggest that a positive understanding of the importance of social responsibility potentially leads to the formation of good relationships in the market (attitude towards customers, fair communication, quality of service) with stakeholders in the market, but behavior in relations with employees, the community, environmental behavior are areas of improvement.

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ПАУКШТИС, МИНДАУГАС – Литовський університет спорту (Каунас, Литва)

E-mail: mindaugas.paukstys@gmail.com

ORCID id: <https://orcid.org/0000-0002-5518-4850>

РОЗУМІННЯ ВАЖЛИВОСТІ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ: ДУМКА КЕРІВНИКІВ І ПЕРСОНАЛУ ОРГАНІЗАЦІЙ РОЗМІЩЕННЯ

Анотація

На стійке зростання сектору туризму і розміщення впливає конкуренція з іншими секторами. Тому в наші дні компанії повинні адаптуватися до постійно мінливих чинників навколишнього середовища. Айдахоса (2019) зауважив, що діяльність в галузі корпоративної соціальної відповідальності набуває імпульсу, коли керівники компанії усвідомили, що для досягнення орієнтованих на прибуток цілей вони повинні забезпечити, щоб їх безпосередня операційне середовище сприяло безперебійній роботі бізнесу. Вонг, Кім, Лі (2019) відзначили, що за останні 20 років корпоративна соціальна відповідальність (КСВ) була визначена як одна з найбільш обговорюваних тем у науці, бізнесі та суспільстві. В наші дні підприємства все частіше стикаються з такими проблемами, як екологічні та соціальні, які впливають на забруднення повітря, глобальне потепління, порушення прав людини, бідність. У результаті цих проблем підприємства стають основними об'єктами критики через збитки, завдані навколишньому середовищу. Кількість соціальних проблем та їх складність спонукають їх брати на себе відповідальність і знаходити рішення, які стають не тільки суспільною проблемою. Усвідомлення важливості соціальної відповідальності керівників організацій є необхідною умовою для впровадження практики корпоративної відповідальності перед зацікавленими сторонами, а також для формування у співробітників сприятливого ставлення до соціальної відповідальності у бізнесі і створення основи для соціально відповідального етичного спілкування з зацікавленими сторонами. Мета дослідження – оцінити сприйняття важливості корпоративної соціальної відповідальності керівників і персоналу по відношенню до потреб зацікавлених сторін. Об'єктом дослідження є значимість усвідомлення важливості соціальної відповідальності у готельних компаніях у Каунасі. У дослідженні взяли участь 10 організацій розміщення у Каунасі. Результати: Сприйняття етичної та соціальної відповідальності, сприйняття менеджерів з розміщення та некерівного персоналу оцінювалося аналогічним чином. Однак порівняння оцінок поведінки в області корпоративної соціальної відповідальності показує, що менеджери сприймають краще, а оцінки вище. Соціальна відповідальність організації в області захисту навколишнього середовища оцінюється найгіршим чином – нижче всіх останніх критеріїв щодо соціальної відповідальності. Поведінка з персоналу також має бути переглянута з метою поліпшення. Метод дослідження – онлайн-опитування, що складається з шкали PRESOR і шкали визначення рівня соціально-відповідальної поведінки організацій із зацікавленими сторонами. Практична цінність дослідження полягає у стимулюванні наукових дискусій на міжнародних і національних науково-практичних конференціях і у виявленні сприйняття рівня корпоративної соціальної відповідальності в організаціях розміщення.

Ключові слова: КСВ, етика, сприйняття, зацікавлені сторони.

ПАУКШТИС, МИНДАУГАС – Литовський університет спорту (Каунас, Литва)

E-mail: mindaugas.paukstys@gmail.com

ORCID id: <https://orcid.org/0000-0002-5518-4850>

ПОНИМАНИЕ ВАЖНОСТИ СОЦИАЛЬНОЙ ОТВЕТСТВЕННОСТИ: МНЕНИЕ РУКОВОДИТЕЛЕЙ И ПЕРСОНАЛА ОРГАНИЗАЦИЙ РАЗМЕЩЕНИЯ

Аннотация

На устойчивый рост сектора туризма и размещения влияет конкуренция с другими секторами. Поэтому в наши дни компании должны адаптироваться к постоянно меняющимся факторам окружающей среды. Айдахоса (2019) заметил, что деятельность в области корпоративной социальной ответственности приобрела импульс, когда руко-

водители компаний осознали, что для достижения ориентированных на прибыль целей они должны обеспечить, чтобы их непосредственная операционная среда способствовала бесперебойной работе бизнеса. Вонг, Ким, Ли (2019) отметили, что за последние 20 лет корпоративная социальная ответственность (КСО) была определена как одна из самых обсуждаемых тем в науке, бизнесе и обществе. В наши дни предприятия все чаще сталкиваются с такими проблемами, как экологические и социальные, которые влияют на загрязнение воздуха, глобальное потепление, нарушения прав человека, бедность. В результате этих проблем предприятия становятся основными объектами критики из-за ущерба, нанесенного окружающей среде. Количество социальных проблем и их сложность побуждают их брать на себя ответственность и находить решения, которые становятся не только общественной проблемой. Осознание важности социальной ответственности руководителей организаций является необходимым условием для внедрения практики корпоративной ответственности перед заинтересованными сторонами, а также для формирования у сотрудников благоприятного отношения к социальной ответственности в бизнесе и создания основы для социально ответственного этичного общения с заинтересованными сторонами. Цель исследования – оценить восприятие важности корпоративной социальной ответственности руководителей и персонала по отношению к потребностям заинтересованных сторон. Объектом исследования является значимость осознания важности социальной ответственности в гостиничных компаниях в Каунасе. В исследовании приняли участие 10 организаций размещения в Каунасе. **Результаты:** Восприятие этической и социальной ответственности, восприятие менеджеров по размещению и неруководящего персонала оценивалось аналогичным образом. Однако сравнение оценок поведения в области корпоративной социальной ответственности показывает, что менеджеры воспринимают лучше, а оценки выше. Социальная ответственность организации в области защиты окружающей среды оценивается наихудшим образом – ниже всех остальных критериев социальной ответственности. Поведение с персоналом также должно быть пересмотрено с целью улучшения. **Метод исследования** – онлайн-опрос, состоящий из шкалы PRESOR и шкалы определения уровня социально-ответственного поведения организаций с заинтересованными сторонами. Практическая ценность исследования заключается в стимулировании научных дискуссий на международных и национальных научно-практических конференциях и в выявлении восприятия и уровня корпоративной социальной ответственности в организациях размещения.

Ключевые слова: КСО, этика, восприятие, заинтересованные стороны.

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