

The Relationship between Buddha-Employee's CSR Orientation, Commitment, and Participation towards Buddhism-Themed Hotels Performance: A Religious Perspective

Syed Bahar Ali

Alisyedbahar65@gmail.com

Hefei University of Science and Technology

Dr. Hina Munir Abbasi

Hinaabbasi22@hotmail.com

COMSATS University Islamabad

Dr. Fazli Wadood

wadoodam@gmail.com

University of Buner

Ahmed Nawaz Kandhro

Ankdl99@salu.edu.pk

University of Sindh, Jamshoro

Syed Zulfiqar Ali

zulfiqaruob@gmail.com

University of Buner

Corresponding Author: Dr. Hina Munir Abbasi Hinaabbasi22@hotmail.com

Received: 03-02-2026

Revised: 18-02-2026

Accepted: 05-03-2026

Published: 20-03-2026

ABSTRACT

This study has a significant effect through relationship between Buddha-Employee's CSR Orientation, Commitment, and Participation towards Buddhism-Themed Hotels Performance. This research has provided an in-depth understanding of Buddhism based hotel performance by discussing the various perspective and their long term economic and sustainable environmental affects toward employee performance and motivation. Moreover, effective environmental sustainability of hotels lead the business upward and improved economic performance. This study takes small and medium enterprises (SME's) hotel industry for data collection from China. The findings of this study indicate that a positive relationship exist between Buddha employee's CSR commitment and Buddhism-themed hotel performance. The results showed that employee's CSR participation play a mediating role between the Buddha employee's CSR orientation and improve the Buddhism themed hotel performance.

Keywords: Buddha-Employee's CSR Orientation, Commitment, Hotel performance, China

INTRODUCTION

The concept of the religious-themed hotel has emerged with the development of the segment tourism market. Religious theme hotel is the hotel in which services and products reflect the preaching of religion. Based on differences and similarities of thoughts and beliefs of the religion religious-themed hotel differ in a choice of food, employee's behavior, customer dealing, owner (Rashid, 2018). The motivation of business, customer expectations, employee characteristics, and so on (Idrees et al., 2018). Employees and Management due to the religious connectedness with hotel give their maximum potentials to satisfy

customers. The religious theme hotel, therefore, achieved a high level of performance (Kim et al., 2020). Buddhism is a very big religion having millions of always in the world (Hung et al., 2015). Previous searches have explored the effect of religion on hotel performance (Rashid, 2018; Olsen, 2003) but overlook explorer Buddhism theme hotel performance. Therefore, this study will focus to identify different ascendants that affect the Buddhism theme hotel performance.

Previous research on corporate social responsibility CSR has discussed a wide range of aspects, antecedents, and outcomes of CSR including innovation (Dickson and Chang, 2015), business ethics (Fassin et al., 2011), CSR communication and return (Du et al., 2010), staff retention (Eweje and Bentley, 2006, Shabbir and Wisdom, 2020) and corporate sustainability (Hansen et al., 2015). However, it is a matter of fact that the applicability of CSR and its antecedents are different in different businesses. The reason for motivation to be involved in CSR by the employees and the organization varies from industry to industry (Stanaland et al., 2011). Therefore, it is clear that research on CSR in the hospitality sector is at an undeveloped early stage (Farmaki, 2019), which required further exploration of CSR in the hospitality sector like Buddhism-theme hotels.

Employee CSR orientation shows the employee attitude and inclination toward the adoption of CSR activities in their job (Singhapakdi et al., 2015). The adoption of CSR activities by the employees is an innovative way to create value for the customers of the hotel (Lee and Kim, 2013). Buddhism employee's CSR orientation is the emerging concept that has gained the attention of researchers (Prayukvong et al., 2010). Buddhism based activities of CSR include sustainability, environmental protection, health protection, humble and polite dealing which is the base of the Buddhist employees (Chou et al., 2016). This would it is highly required to explore Buddhism employee's CSR orientation further in case of the Buddhism based hotel industry's performance.

Due to the rise of different social issues like unemployment, poverty, environmental pollution, and so on hotel businesses are engaging in enhancing their employee's CSR commitment (De Silva, & Lokuwaduge, 2019). Employees' CSR commitment is the employee's intention and preference for the CSR initiatives of the business. CSR commitment motivates employees to involve in CSR activities. The CSR committed employees are those who have an affinity and believe in CSR activities (Kucukusta et al., 2016). CSR commitment referred to the voluntary actions of employees focused on enhancing social and ecological conditions. More significantly the great focus is on CSR commitment in the modern hospitality sector which has resulted in increasing scholarly interest in exploring the employee CSR commitment and its impact on performance (Almeida et al., 2019; Muhammad et al, 2020; Mory et al., 2016). Religion, therefore, have an impact on the CSR intentions of the employees. The effect of religion on CSR commitment and hotel performance is one of the outcomes of this scholarly attention (van Aaken and Buchner, 2020; Singh and Paithankar, 2015). However, we didn't finds any comprehensive study on Buddhism employees CSR commitment effect the performance of Buddhism themed hotel. This research aimed to explore the relationship between Buddhist employee's CSR commitment and the Buddhism themed hotel performance.

Employee CSR participation allows the employees to adopt the organizational value, which enabled employees to achieve high morale and fulfillment of their needs and exchange value with business (SJ et al., 2012). The CSR activities participated by the employees seem to bring several positive outcomes to the business. Businesses are focusing to cultivate CSR participation preference among their employees to cope with the dynamics of the current business market (Hu et al., 2019). Previous research has discussed the role of religion-based employees' CSR participation in improving human capital (Zinkin, 2007) productivity (Mazereeuw-van der Duijn Schouten et al., 2014), and so on. However, Buddhism based employee CSR participation is overlooked in the past. Also, there is a limited understanding of how the Buddhist employee CSR participation assists the Buddhism themed business (hotels) to improve their

performance. This research will explore Buddha employee CSR participation in-depth it is associated with hotel performance. The direct role of Buddha employee CSR participation has been discussed by previous researchers. However, it can be a strong link connecting two different aspects of the business with each other. Therefore this research has studied the mediating role of Buddha employees CSR participation. The mediation of Buddha employee's CSR orientation checked in the case of Buddha employee's CSR orientation and Buddha employee's CSR commitment with the Buddhist themed hotel performance. The purpose of this study is to develop the Buddhism themed hotel performance model through employee CSR orientation and Buddha employee's CSR commitment by taking Buddha employee's CSR participation as a mediator in the case of the hospitality sector.

The result of the study has shown the direct link between both employees' CSR orientation and would employees' CSR commitment with both employee's CSR participation. The results of this study have also shown that Buddha employee orientation of the hotels directly affects their participation in the CSR initiatives. Finally, this study has also analyzed the mediating role of Buddha employee's CSR participation. It is suggested that CSR participation of Buddhist employees plays a significant role in a strong bridge among CSR orientation, CSR commitment, and Buddhism based hotel performance.

This study shows a significant impact as it has developed a model of business performance based on religious values. This area is unexplored previously which has great potential in increasing business performance. Also, this model is very effective and fruitful for the hospitality and tourism sector because it has analyzed the impact of the religious values of Buddhism in the case of the hospitality sector. This paper is arranged in an organized way. The next section is composed of a literature review discussing the variables of the research. To the literature review, the methodology, and analysis section proceed, in which different statistical techniques are applied to the data. The results of the data have also been elaborated in this section. Finally, in the discussion section, the comprehensive discussion has been made along with theoretical implications, practical implications, future recommendations, and limitations of research.

LITERATURE REVIEW:

1. Buddha Employee CSR Orientation and Buddhism-Themed Hotel Performance

Corporate social responsibility relates to the approach and activities of any organization towards the solution to the issues that exist in society. The organization takes the responsibility of the betterment of the society on its own to play its role to solve the issues in the environment and in the lives of people living in the society to help them to some extent according to the capacity of the organization (Gupta, 2017). CSR is not enforced by any law or government on the organizations and businesses, it is a volunteer effort and approach from the organization and businesses towards the society that is known as CSR orientation (Azim, 2016). Religion-based CSR orientation directs the employees to carry out CSR activities as a part of their religion. Buddhist employees with firm beliefs of CSR are naturally oriented with these practices thus, can provide a competitive advantage to the company in the market effectively. Buddhism Employee CSR orientation is referred to as the employee's affinity toward the implementation of Buddhism based CSR activities during their job (Tan and Damnoen, 2020). There are many advantages and perks for businesses and organizations regarding the practice of Buddhism based CSR orientation (Bourauoi et al., 2020). One of the major rewards of Buddhist employees' CSR orientation is it provides is the goodwill and positive image of the company in society (Farooq et al., 2014). CSR oriented employees of the business voluntarily work for the betterment of people in the society, the perception in the minds of people and potential customers for that organization will become positive and thus increase the probability of the establishment of the emotional attachment of people with that organization (Cheema et al., 2020). The goodwill and positive emotional attachment can be very useful for the promotion,

positive word of mouth, and increase in the customers of the business that eventually enhance the performance of the organization or business (Holtbrügge and Oberhauser, 2019). Through Buddhist employees, CSR orientation organizations are engaged in volunteer practice for the betterment of society or through any gesture and manner that shows care for people and society. Businesses have included the CSR in the mission and vision of the organization, and the core functions and practices of that organization that present the perspective of CSR orientation. When organizations adopt the practices of CSR, Buddhist employees play a major role in the implementation of CSR successfully and effectively. The CSR orientation of the Buddhist employees in the organization provide a competitive advantage and increase the reputation of the organization in the market (Kovacs, 2019).

The Buddhism theme-based hotel has a mission to combine the beliefs and practices of Buddhism with the services of the hotel. Employees of Buddhism based hotels are highly motivated towards the core values of Buddhism and perform the practices of Buddhism on the job thus enhance the productivity of the processes (Mmbali and Assawasirisilp, 2017). The employees of Buddhism based hotel are very polite and affectionate towards the customers. Customers in this hotel are treated as special guests with respect and care from management and employees. The customer dealing with Buddhism theme-based hotels makes it unique and prominent in the hotel industry. The hotel offers packages to the customer that are less expensive and provide great services. The satisfaction of the customers is the top priority in this hotel, which accomplished through the CSR orientation of employees based on the ideas of Buddhism (Padmasiri, 2016). Furthermore, the hotel also emphasizes the protection and betterment of the environment that also attracts the customers to care about the environment. The employee CSR orientation provides a competitive advantage to the hotel through customer satisfaction, which ultimately enhances the performance of the organization and business (Poulston and Pernecky, 2017).

As the Buddhist employees are CSR oriented therefore, they contribute significantly to the hotel performance of Buddhism based hotels. Based on the above arguments it is justified to establish a link between Buddha employee's CSR orientations in Buddhism-themed hotel performance. Therefore it leads to the following hypothesis:

H1: Buddha employee's CSR orientation is positively associated with Buddhism themed hotel performance.

2. Buddha Employee CSR Commitment and Buddhism-Themed Hotel Performance

The vision of Buddhism theme-based hotels is to provide high-quality services to the customers in alliance with the beliefs of Buddhism. For this purpose, the hotel has developed a unique environment and workplace where the employees are hired which follows the conceptions of Buddhism, and highly motivated towards the practices of Buddhism (Huimin and Ryan, 2011). The core beliefs of Buddhism are based on the selflessness, humbleness, and gratitude towards the society and nature. The Buddhist employees are committed to being useful and peaceful for society as much as possible. These traits when acquired by the hotel in the form of employees shape their CSR commitment and highly beneficial for the business of the hotel (Mmbali and Assawasirisilp, 2017).

Employees influenced by the Buddhism views automatically have a great affinity towards the adoption of CSR activities. There is no special need to motivate the employees, as Buddhism beliefs direct them, to be honest, loyal, dedicated, and fair in work and dealings with others. By delivering their maximum efficiency such employees are valuable in deriving good performance for the business (Suriyankietkaew and Kantamara, 2019). CSR commitment also aids the employees to promote the business in the best way by providing the best services to the customers and attracts them towards hotels. The employees in Buddhism theme-based hotels are hard-working at the job. These employees are very humble and present

the best attitude towards customers and each other thus gaining customer loyalty (Chou et al., 2016). A good working environment is the basic necessity of everyone doing the job which is also the priority of the current business world. Buddhist higher management which is also CSR committed merely focuses on the provision of a good and safe working environment to its employees. Thus due to the availability of a good and effective working environment, the Buddhist employees give their maximum output to the business hereby, increase the performance effectiveness of the business (Chew and Nasruddin, 2015).

These Buddhist CSR committed employees are loyal and honest with the hotel and have an emotional attachment to the workplace (Azim, 2016). This provides an advantage to the hotel to have the best employees in terms of motivation, dedication, and hard work. The Buddhist employees are fully committed to the job and always try to give their best. The superior performance of the employees directly impacts the performance of the organization (Bouraoui et al., 2020). Employees in the hotel industry is a key factor for success. Employees directly deal with customers and represent the hotel with their dealing, personality, and traits (El-Kassar et al., 2017). Employees in the hotel based on Buddhism have the least complaints from customers as compared to traditional hotels. The key is the commitment of employees towards the Buddhism practices that can be taken as CSR in the hotel industry (Poulston and Pernecky, 2017). So, the employees' commitment directly and positively impacts and enhances the performance of the hotel.

As if the Buddhist Employees are CSR committed, they can positively affect the hotel performance therefore, based on the above-established argument the following hypothesis is derived:

H2: Buddha employee's CSR commitment is positively associated with Buddhism themed hotel performance.

3. Buddha Employee CSR Orientation and Buddha Employee CSR Participation

CSR can be considered as the part of business and practices related to it that enhance the competitive advantage and sustainability of the organization. The major purpose of CSR is minimizing tradeoffs and increase the synergies up to maximum potential between environmental, be social, and economic stakeholder interests (Vu, 2018). The engagement of firms to participate in the CSR initiatives is highly affected by the effected by the acceptability of its employees for that type of initiative based on their religious beliefs. (Bagur-Femenias et al., 2016). Buddhism religion has mere focus on practices like optimistic attitude, cooperation, supporting each other, fair dealings and so on that Buddhist employees have as the part of their personality (Dickson and Chang, 2015). Buddhist employees are comprised of the major area to exert institutional pressure, for the adoption of CSR practices. Glavas (2016) have found that interest and origination of employees in CSR activities are directly associated with CSR engagement of business. Religion as a base of CSR orientation has also been explored by Schmidt, (2017) showing that employees are highly engaged in religion base CSR activities. Religion motivates the employees to treat the customers and other society favorably and positively. Based on the employees are highly concerned about the benefits of both business and customer too. Buddhist theological belief has a core value of good dealing. The religion stresses on treating the others optimistically. Buddhist employees have this attitude toward society as an essence of their religion. Buddhist employees do not participate in misconduct and ill-treatment with the customer because of a strong connection with religious values (van Aaken and Buchner, 2020). Buddhist religious values hugely stress on preferring the benefits of society. So driving from this basic conception the higher management of Buddhist businesses make policies and offerings that are beneficial for both customers as well as for the hotel (Sthapitanonda and Watson, 2015). Misconduct and fraudulent activities are strictly prohibited in Buddhist religion therefore, employees having roots in Buddhism are not involved in any kind of activity that harms the society. Buddhist

employees prefer those business activities which are environmentally friendly and participate in them as responsible persons (Suriyankietkaew and Kantamara, 2019). Finally, Buddhism preaching has highly highlighted the promotion of society and its welfare. Buddhist employees of hotels either from the top or lower-level management are motivated to participate in those CSR activities that promote the welfare of society (van Aaken and Buchner, 2020).

Enough discussion has been made above in support of establishing a relationship between Buddha employee's CSR orientation and Buddha employee's CSR participation. Therefore it leads to the establishment of the following hypothesis:

H3: Buddha employee's CSR orientation is positively associated with Buddha employee's CSR participation.

4. Buddha Employee CSR commitment and Buddha Employee CSR participation

Employee CSR commitment is the readiness of the employees to perform CSR activities for enhancing the effectiveness of the business (Ali et al., 2010). Buddha Employees that are CSR committed are well motivated to engage themselves in society and environmental welfare activities on their job as a part of their religion. Buddha employees are CSR committed based on their Buddhism ideology. The policies and strategies made by the high-level management from the perspective of CSR are highly accepted by Buddhist employees because of their commitment (Kovacs, 2019). CSR committed implies rarely show any reluctance in the participation of CSR activities. Buddha employee CSR commitment arose their level of motivation to "go extra miles". Instead of enrichment in job description by the high-level management, the CSR committed employees are ready to carry out CSR based activities (Bučiūnienė and Kazlauskaitė, 2012). For an instance, employee's commitment towards a sustainable environment encourages them to perform environmentally friendly practices (Kucharska, 2020). Buddha employees highly support the managerial decisions of involving in CSR practices to compete in a sustainable business environment. Buddhist employees highly provide voluntary assistance to the projects of hotels which enhance the life quality of society. Buddhist employees from higher-level management are dedicated to voluntarily assist the charitable activities in the society and participate on a large extent. CSR committed employees are inclined to perform in the way that cope up with the philanthropic expectations of the customers (El-Kassar et al., 2017).

The above discussion gives a justification to establish the link between Buddha employee's CSR commitment and Buddha employee's CSR participation. Therefore, the following hypothesis is made from this:

H4: Buddha employee's CSR commitment is positively associated with Buddha employee's CSR participation.

5. Buddha Employee CSR Participation Buddhism-Themed Hotel Performance Self-determination theory

Self-determination theory is the theory of human motivation, his attributes, and behavior related to the inherent growth propensities of the people and basic psychological. It discusses the motivation that is present behind the action of the peoples with the performed without influence or any external pressure. This theory deals with the degree to which people's behavior is self-motivated and self-determined (Ryan and Deci, 2017; Deci et al., 2017). Many studies based on the self-determination theory included research on factors related to intrinsic motivation. Intrinsic motivation includes all those factors that cause to initiate the activity by the person without any external pressure. Intrinsic motivation includes multiple

types like personal likings, beliefs, cultural values, religious aspects, and other such factors (Howard et al., 2016; Flannery, 2017). Extending the theory the intrinsic motivation for the Buddhist employees are their theological believes that inculcate the significance of CSR activities in them (Vu, 2018).

The beliefs of Buddhism religion emphasize the dedication towards helping others and benefiting the environment and society. The followers of Buddhism are dedicated to causing goodness and betterment towards the society and environment (Chou et al., 2106). The Buddhist employees are dedicated to serve and help others and work for the betterment of society. The services provided in the hotel are based on CSR, in terms of a good environment, healthy and good quality food, polite and respectful behavior towards customers, place to worship, and comfort and satisfaction for customers (Vu, 2018). These CSR services provided to customers through employees of the hotel. Employees participate in these activities and services with dedication and motivation following the traditions of Buddhism. The employees participate in these activities with the perception of benefiting customers with CSR activities and having the advantage of fulfilling there religious goals and targets (Perry and Ahmad, 2016). These services provided by the hotel are considered as CSR due to the uniqueness and benefits of these services to customers. The services of the hotel focus on providing the best quality food to the customers that show that the management of the hotel is concerned about the health and safety of customers. Supporting all kinds of religious activities shows that management of hotel respects and care about the believes and religious freedom of customers. The management of the hotel also shows high concern about the protection and safety of the environment, in this regard the management of hotel invest the share of profits in the safety and health of the environment through different projects (Jogdand and Sawant, 2018). That way the hotel performs effective CSR activities that help it to connect with customers and the environment more positively and effectively. The management of the hotel also supports other organizations that work for charity and helping the people in society in different ways. The management of hotel including employees always disregard all kinds of discriminations, there are equal opportunities for every employee and customer regardless of different gender, ethnic group, race, etc (Fernando, 2018). The Buddhist employees of the hotel shows high concern and respect for the religious believes and practices among people, the hotel supports the religious activities and offer discounts on the religious festivals to the customers to show support for religious concepts (Kovacs, 2019). The Buddhist employees of the hotel are a key element in providing the CSR services to the customers. The participation of employees in CSR activities positively impacts the performance of the Buddhism theme-based hotel. It helps the hotel to build a unique and competitive image and reputation in the hotel industry (Mmbali and Assawasirisilp, 2017).

As the Buddhist employees participate in the CSR activities which results in positive outcomes from the perspective of Buddhism themed hotel performance. Therefore based on the above discussion relationship can be developed between these two variables. Hence leads to the following hypothesis:

H5: Buddha employees'ss CSR participation is positively associated with Buddhism themed hotel performance.

6. Buddha Employee CSR Participation as the mediator between Buddha Employee CSR Orientation and Buddhism-Themed Hotel Performance

Religion based Employees" CSR participation is the practical steps taken by the employees to perform business tasks that reflect them socially responsible following their religious beliefs. Budhha employees who highly participate in CSR activities pursue a high level of performance than their counterparts as Buddhism religion values higly support the CSR(Tan and Damnoen, 2020). The participation of Buddha's employees in CSR activities improves the internal processes, customer dealing and other practices, therefore, bring improvement in the productivity of the firm (Srisuphaolarn, 2013). Employee orientation

is the key ability of the business that shape employee CSR participation, thereby, enhancing the effectiveness and efficiency of the business (Liu et al., 2019). This research hypothesized that employee CSR participation play a deterministic role in gaining good business performance and CSR orientation constitutes that CSR participation. The attitude and behavior of Buddhist employees related to CSR activities including preferring environmental sustainability, inclination towards the creation of employment for society (Nguyen et al., 2018), focused to provide safe and quality products (Laysiroj and Wehrmeyer, 2020) and so on, motivate the Buddhist employees to participate in such activities thus leading to increase Buddhist theme hotels performance (Poulston and Pernecky, 2017).

Based on the theoretical pieces of evidence a mediating link of employees' CSR participation has been established between Buddha employee's CSR orientation and hotel performance. Therefore it leads to the development of the following hypothesis:

H6: Buddha employees CSR participation mediates the relationship between buddha employees CSR orientation and Buddhism themed hotel performance

7. Buddha Employee CSR Participation as the mediator between Buddha Employee CSR Commitment and Buddhism-Themed Hotel Performance

The effectiveness of Buddha employee CSR commitment contributes to Buddhism-Themed hotel performance where Buddha employee CSR participation plays a role of byproduct (Kovacs, 2019; Shabbir et al, 2020; Kumarasinghe and Hoshino, 2010). It makes the connection between CSR commitment and Buddhism Theme Hotel's performance very strong. Previous searches have analyzed the positive outcomes of CSR commitment from the perspective of CSR participation (Anser et al., 2020). Therefore this Buddha employees CSR participation made the base for increasing efficiency and effectiveness of Buddhism based hotels in the long run (Liu et al., 2019). Therefore it can be argued that Buddhist employees ' CSR participation act as a driver of CSR commitment to achieve the good performance of the hotel. The main focus is on the needs and requirements of the guests of the hotel and their satisfaction, which includes multiple aspects like the preparation of the meal in a specific manner and as per the requirement of the religion (Iyer and Jarvis, 2019). The CSR committed Buddhist employees to work with a strong affinity to fulfill customer needs and perform CSR based activities. Thus the fulfillment of the customer desires leads the hotel to achieve its goals and improve its efficiency (Sinthupundaja et al., 2019). Traditions and customs and religious characteristics may be impacted and constrained the operating systems, structures, furnishings, fittings, furniture, and building style materials (Theerakittikul, 2008). The CSR committed top management makes these offerings customized to customer religious needs satisfaction thus providing the platform for their theological values implementation. This CSR participation thus enhances customer loyalty with the business thus assist the business to increase its customer pool size and profitability (Rahmawati et al., 2019).

The intangible service, environmental, and physical aspects of the hotel are related to the religious concepts that can be observed through the system, environment, and within the contact of the hotel. Place of worship such as mosque, church, synagogue, etc. can be included in the physical environment and religious aspects of the hotel, the proximity of these places can be included in the environment of the hotel (Kovacs, 2019). All of these facilities and aspects can be attractive for tourists who choose to stay in these hotels. Religious based CSR committed top management and employees are engaged in providing such services to the customer. Such practices lead to maximize customer satisfaction and hotel reputation in the market thus increasing the long-run performance of the hotels (Shinnaranantana, et al., 2013).

Based on the above arguments the following hypothesis is made:

H7: Buddha employees CSR participation mediates the relationship between buddha employees CSR orientation and Buddhism themed hotel performance.

METHODOLOGY

Data Collection

Small and Medium Enterprises were selected for data collection purpose and data has been collected from hotel industry which is located in china. Four different criteria were confirmed for data collection. First, hotel industry should be involved in online businesses activities i.e. have complete set of digital operation from last 5 years. Second, hotel management have its own websites. Third hotel industry should have more than 100 employees. Finally, hotel industry must have an online IT Department which deals to upgrade its digitalized mechanism. Data was collected with the help of 4 professional research assistants. These research assistants could collect 397 usable responses. Questionnaire was comprised of 2 sections; Section-1 asked 3 questions; Business age, business size, education and experience. Section-2 asked questions about the Buddha employee CSR orientation, Buddha employee CSR commitment, Buddha employee CSR participation, Buddhism employee themed hotel performance. All scale was measured using 5-point likert scale “SD=1 to SA=5”.

Measures

To make sure the reliability and validity of scales used in this research we used pre-tested constructs of previous researches.

Buddha Employee CSR Orientation

Buddha employee CSR orientation was measured through 6 items scale adapted from the work of Anser et al., (2020).

Buddha Employee CSR Commitment

Buddha employee CSR commitment was measured through 9 items scale adapted from the work of Anser et al., (2020).

Buddha Employee CSR Participation

Buddha employee CSR commitment was measured through 5 items scale adapted from the work of Anser et al., (2020).

Buddhism Themed Hotel Performance

Buddha employee CSR commitment was measured through 3 items scale adapted from the work of Anser et al., (2020).

Figure 1: Tourism Sustainable Development Model

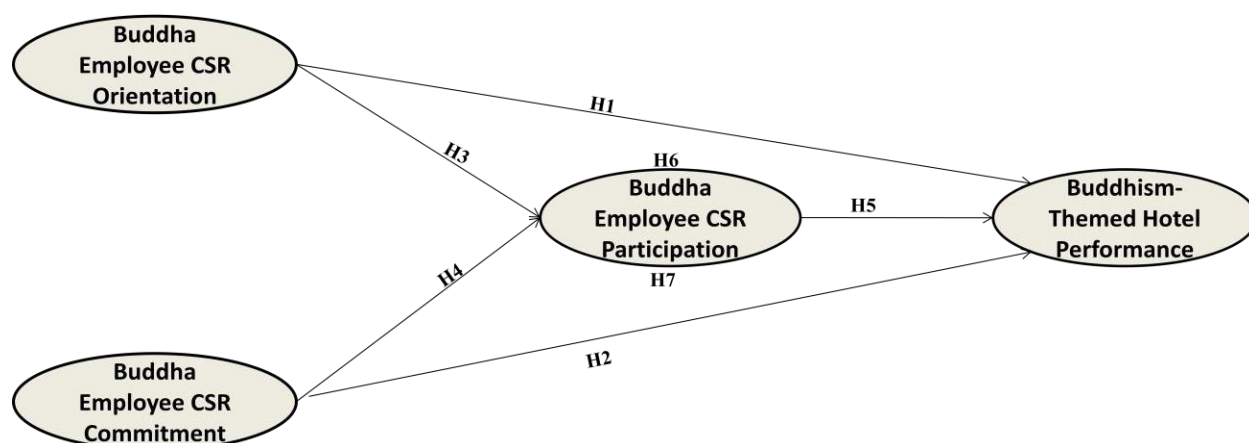


Figure 1: Tourism Sustainable Development Model

Measurement

CFA was utilized to test construct validity and model fitness. Reliability, discriminant validity and convergent validity were satisfactory (See in table no 1). Reliability was confirmed and it ranges from 0.93 to 0.96 showing the construct used in the research were reliable. Discriminant validity and constructs validity was confirmed through CFA and factor loading is greater than 0.70. We also apply Fornell and Larcker's approach (Fornell and Larcker, 1981) to measure the average variance extracted (AVE) and results show value of AVE is above than 0.50. Whereas Cronbach's alpha value is greater than 0.70.

Table I. Results testing F.L, alpha, CR, AVE				
Constructs	FL	AVE	C.R	Alpha
<i>CSR Orientation</i>		0.74	0.91	0.828
BE CSR Orien 1	0.827			
BE CSR Orien 2	0.823			
BE CSR Orien 3	0.812			
BE CSR Orien 4	0.857			
BE CSR Orien 5	0.834			
BE CSR Orien 6	0.858			
<i>CSR Commitment</i>		0.77	0.94	0.837
BE CSR Commit 1	0.835			

BE CSR Commit 2	0.845			
BE CSR Commit 3	0.818			
BE CSR Commit 4	0.825			
BE CSR Commit 5	0.822			
BE CSR Commit 6	0.856			
BE CSR Commit7	0.882			
BE CSR Commit 8	0.874			
BE CSR Commit 9	0.825			
CSR participation		0.78	0.93	0.834
CSR P1	0.824			
CSR P2	0.826			
CSR P3	0.856			
CSR P4	0.855			
CSR P5	0.854			
<i>Buddishm themed hotel performance</i>		0.76	0.92	0.836
BTHP1	0.858			
BTHP2	0.828			
BTHP3	0.844			

We tested four different models to access the model fitness. Results are presented in Table 2 shows the results of our 4-factor model was fit to data (RMSEA = 0.041, $\chi^2 = 1558.21$, $df = 540$; $\chi^2/df = 2.886$; CFI = 0.91; GFI=0.92).

TABLE 2 CFA Results							
Model		χ^2	Df	χ^2/df	RMSEA	GFI	CFI
Hypothesized three-factor model		1558.21	540	2.886	0.041	0.92	0.91
Two-factor model		1080.21	330	3.273	0.016	0.88	0.89
Single-factor model		1090.4	320	3.408	0.26	0.76	0.77

Correlation Results

Table 3 shows the results of correlation and descriptive statistics. Results proved our theory and all variables are positively associated with dependent variable. Buddha employee orientation is positively associated with Buddhism hotel performance ($r = 0.16^{**}$, $p < 0.0001$). Buddha employee commitment is positively associated with Buddhism hotel performance ($r = 0.75^{**}$, $p < 0.0001$). Similarly, Buddha employee participation is positively associated with Buddhism hotel performance ($r = 0.34^{**}$, $p < 0.00001$).

TABLE 3 Results of Correlations

Sr No.	Detail	Mean	SD	1	2	3	4	5	6	7	8
1	Business Age	1.22	0.45	1.00							
2	Business size	1.23	0.64	0.106*	1.00						
3	Employee Education	1.44	0.51	-0.032	0.07	1.00					
4	Employee experience	3.75	0.65	0.071	0.654*	-0.21	1.00				
5	Buddha Employee CSR Orientation	3.6	0.62	0.60	-1.85	-0.90	-0.07	1.00			
6	Buddha Employee CSR Commitment	3.45	0.65	0.04	-0.11	-0.11	-0.01	0.251*	1.00		
7	Buddha Employee CSR Participation	3.55	0.66	0.05	-1.59	0.096*	-1.29	0.346*	0.354*	1.00	
8	Buddhism Themed Hotel Performance	3.56	0.67	0.27	-0.06	-0.34	-0.13	0.163*	0.75**	0.349*	1.00

Hypothesis Testing

Structural equation modeling (SEM) was used for hypothesis testing. The results of hypothesis show that all paths were significant and positively associated with each other (See Table 4). Buddha Employee CSR Orientation is positively and significantly predicting Buddhism Themed Hotel Performance ($B = 0.16^{**}$, $p < 0.0001$), H1 is accepted. Buddha Employee CSR Commitment is positively and significantly linked with Buddhism Themed Hotel Performance ($B = 0.75^{**}$, $p < 0.000$), H2 is accepted. Buddha Employee CSR Orientation is positively and significantly connected with Buddha Employee Participation ($B = 0.34^{**}$, $p < 0.0001$), H3 is accepted. Buddha Employee Commitment are positively significant with Buddha Employee Participation ($B = 0.35^{**}$, $p < 0.0001$), H4 is accepted. Buddha Employee Participation is positively significant with Buddhism Themed Hotel Performance ($B = 0.34^{**}$, $p < 0.0001$), H5 is accepted.

Table 4 Hypothesis Testing			
Hypothesis Detail	Effects	Coefficient	Remarks
BE CSR Ori → Buddhism Themed HP (H1)	+	0.16**	Accepted
BE CSR Commit → Buddhism Themed HP (H2)	+	0.75**	Accepted
BE CSR Ori → BE CSR Participation (H3)	+	0.34**	Accepted
BE CSR Commit → BE CSR Participation (H4)	+	0.35**	Accepted
BE CSR participation → Buddhism Themed HP (H5)	+	0.34**	Accepted
* $p < 0.5$			
** $p < 0.1$			
*** $p < .001$			

Mediating role of Buddha Employee CSR Participation between Buddha Employee CSR Orientation and Buddhism Themed Hotel Performance

Table 5 shows the mediating role of Buddha employee participation between Buddha employee orientation and digital Buddhism themed hotel performance. To conduct mediation test we followed the instructions Preacher and Hayes (2004, 2008) approach (Preacher and Hayes, 2004; Preacher and Hayes, 2008). According to their approach the mediating role is confirmed with significant value of indirect effect. Results show that buddha employee participation acts as mediator between buddha employee orientation and Buddhism themed hotel performance. (Beta= 0.0723, lower value = 0.0466, Upper value= 0.1056). We also used soble test analysis “Z score” and results proved that z score = 6.3** value was significant. Hence H6 was accepted.

Table 5 Results of Indirect H5						
Model Detail	Data	Boot	Bias	SE	Lower	Upper
BE Oren□BE participation□Buddhism HP	0.0723	0.0725	0.0002	0.148	0.0466	0.1056
Soble Test Z Score = 7.65**						

Mediating role of Buddha Employee CSR Participation between Buddha Employee CSR Commitment and Buddhism Themed Hotel Performance

Table 6 shows the mediating role of Buddha employee participation between Buddha employee commitment and digital Buddhism hotel performance. To conduct mediation test we followed the instructions Preacher and Hayes (2004, 2008) approach (Preacher and Hayes, 2004; Preacher and Hayes, 2008). According to their approach the mediating role is confirmed with significant value of indirect effect. Results show that Buddha employee commitment acts as mediator between buddha employee commitmentand Buddhism themed hotel performance. (Beta= 0.0379, lower value = -0.0001, Upper value= 0.0819). We also used soble test analysis “Z score” and results proved that z score = 3.27** value was significant. Hence H6 was accepted.

Table 6 Results of Indirect H7						
Model Detail	Data	Boot	Bias	SE	Lower	Upper
BE Commit□BE participation□Buddhism HP	0.0379	0.0352	-0.0027	0.0200	-0.0001	0.0819
Soble Test Z Score = 5.90**						

DISCUSSION

The newly transformed business environment has a high preference for the adoption of CSR activities. Especially, the businesses which are having their core values based on the religious value are frequently involved in the CSR practices. According to the results of this research, there is a direct and positive connection between Buddha Employee CSR Orientation and Buddhism-Themed Hotel Performance, that supports and extends the work of (González-Rodríguez et al., 2019). In that study, the researcher explained the relationship between Employee CSR Orientation and Hotel Performance. Employees of Buddhism themed hotel that also presents the CSR orientation derived from the preachings and practices of Buddhism, which positively impact the performance of Buddhism themed hotel towards fulfilling its goals and objectives. Buddhism is a core concept and factor that derive the CSR orientation among employees and the overall performance of the hotel. According to the analysis and results of the second hypothesis H2, there is a positive relationship between Buddha Employee CSR Commitment and Buddhism-Themed Hotel Performance. It supports and extends the findings of the study of (Ekawati and Prasetyo, 2016) that showed the relationship between Employee CSR Commitment and hotel performance. The more strong the commitment of employees towards the practice and teachings of Buddhism the more it enhances the performance of those employees and ultimately the performance of Buddhism themed hotel. This relationship is further examined in this study through Hypothesis H3, the

results showed the positive relationship between Buddha Employee CSR Orientation and Buddha Employee CSR Participation that extends the study of (Kucharska and Kowalczyk, 2019). The participation of employees in CSR is derived from the CSR orientation of those employees. The relationship between Buddha Employee CSR Commitment and Buddha Employee CSR Participation is tested through the H4 the results of this Hypothesis showed the positive relationship between these two variables. This relationship is extension of study of the Koch et al. (2019) who also concluded a positive relationship between CSR participation and engagement. The relationship between Buddha Employee CSR Participation and Buddhism-Themed Hotel Performance is confirmed through the H5 in this study, the results suggested that there is a positive relationship between these two variables. These results support and extend the findings of Tsai et al. (2012) that concluded the relationship between Employee CSR Participation and hotel performance in the research.

The performance of Buddhism themed hotel is directly affected by the participation of the employees in CSR practices based on Buddhism concepts. The H6 in this study tested the role of Buddha Employee CSR Participation as the mediator between Buddha Employee CSR Orientation and Buddhism-Themed Hotel Performance. The results showed that Employee CSR participation plays a mediating role between the Buddha Employee CSR orientation and Buddhism themed hotel performance. These results support and extend the findings of (Chaudhary and Akhouri, 2019) that tested the mediating role of Employee CSR work engagement in employee creativity and performance. Moreover, in this study, the role of Buddha Employee CSR Participation as the mediator between Buddha Employee CSR Commitment and Buddhism-Themed Hotel Performance has also been tested through H7. The results showed that Buddha Employee CSR Participation mediates the Buddha Employee CSR Commitment and Buddhism-Themed Hotel Performance. These results support and extend the findings of the Prayukvong and Rees (2010) that examined the Buddhist economic approach to employee volunteer Programmes.

CONCLUSION

Managerial implications

This paper has given various managerial implications to Buddhism themed hotels. As the Buddhism based CSR is inherited to the firm and employees based on their theological beliefs. Implementation of CSR activities improve the hotel Paradigms in the perspective of competition and bring sustainability to the business. Preparing for environmental sustainability by hotels leads the business to improved economic performance. To achieve good economic performance and sustainability Buddha themed hotels should take the measures to benefit the environment by the implementation of energy efficiency schemes, good quality products, waste reduction strategies, and so on through their employees. The practices that have to be performed by the employees from the perspective of CSR must be made compulsory and reward-based. For the long run hotels which are involved in the safeguarding environment become more competitive and have a good image in the community. Therefore, management of Buddha based hotels must train their employees for environmental and societal based CSR practices (Vu, 2018).

The perception of society towards the CSR practices of the firm affects decision making. Employees at the high level of Buddhist hotels like top managers should make mandatory rules and regulations for the implementation of CSR practices by the employees. Based on the theological beliefs and higher management support performance of CSR activities by the employees become compulsory that will lead the hotels to achieve good performance. Finally, theological beliefs have measured motivation for Buddha's employees to do CSR activities. Top management of the Buddhist hotels should arrange the activities (workshops, direct mail, sessions) that promote the importance of CSR activities in Buddhism religion to the employees so that, adoption of CSR activities can be made on a high level to derive sustainability. Improvement should be made in reporting and managing the environmental and social

steps taken by the employees. Management must implement a strong evaluation system to enhance the employee's inclination toward CSR to reap fruitful outcomes of it.

Theoretical Implications

This study has made a greater contribution to the existing literature with several theoretical implications. At first stance results that are derived from the research, the sample illustrates that if the Buddhist employees are CSR oriented they have a great influence on hotel performance. These findings are the new addition to the existing knowledge of religious-based businesses like Buddhism themed hotels by showing its dependency on its employee's inclination towards CSR activities. The main focus of the research is on the attitude and behavior of Buddhist employees towards the participation of CSR activities. This study has extended the previous works of the researches done in the perspective of employees' CSR participation by showing its relationship with the Buddhism base perspective and hotel performances. This research has also added extra positive outcomes of employees' CSR participation in the available literature of Buddhism based businesses.

This research is also among the first researches to establish and test a model that connects CSR commitment with implies to the performance of hotels based on Buddhism which has enriched the knowledge of unexplored outcomes of CSR from the perspective of hotel performance. The mediation role of Buddha employee CSR participation in our research has advances the understanding of perception and inclination of employees to perform CSR activities that play a significant role in enhancing the hotel performance by linking it with the orientation and commitment of Buddha employees. This study has also given the self-determination theory in the context of Buddhism theme hotel performance thus updating the theories with more advanced knowledge. This theoretical addition is also the significant theoretical implication of this research. Finally the finding of this study counterpart the literature on Buddhism based hotel performance. As very less amount of work has been done in the past literature. Therefore this research has projected new ways for enhancing the performance of Buddhism based hotels.

Limitations and Future Research Directions

Instead of making several useful managerial and theoretical implications this research also has few limitations. These limitations are related to the conceptual framework, scope, and other such aspects. These imitations are the guidelines for future researches that will give them direction in there research. This research has focused only on Buddhism theme hotel performance instead of considering the strategic business performance which covers all of the aspects that play a role in the success of firms like productivity, competitiveness, long term stability, and so on. Therefore future research can be conducted by discussing the strategic business performance of these hotels instead of only discussing the performance. Another limitation of this study is that it has only discussed the hospitality sector rather than taking a broader view. There are also many other businesses like the tourism industry, manufacturing industry, service industry, and so on in which Buddhism based employees practices can play a significant role in improving their performance. Another scope that is present for future research that is not covered in the current study is to conduct comparative research. The effect of Buddhist employee CSR initiatives including commitment, orientation, and participation perspective of hotel performance can be compared with other religions. Future research can be conducted on how different religions have a different effect on CSR initiatives of employees that affect the performance. Cross country analysis can also be done in this regard. Finally, some moderator variables like organization CSR policies can also be added to the framework to make it more effective. Therefore, this research has presented a broad scope and opportunities for future researches to be conducted.

REFERENCES

- Ali, I., Rehman, K. U., Ali, S. I., Yousaf, J., & Zia, M. (2010). Corporate social responsibility influences, employee commitment and organizational performance. *African journal of Business management*, 4(13), 2796-2801.
- Almeida, M. D. G. M. C., & Coelho, A. F. M. (2019). The antecedents of corporate reputation and image and their impacts on employee commitment and performance: The moderating role of CSR. *Corporate Reputation Review*, 22(1), 10-25.
- Anser, M. K., Yousaf, Z., Majid, A., & Yasir, M. (2020). Does corporate social responsibility commitment and participation predict environmental and social performance?. *Corporate Social Responsibility and Environmental Management*.
- Azim, M. T. (2016). Corporate Social Responsibility and employee behavior: mediating role of organizational commitment. *Revistabrasileira de gestao de negocios*, 18(60).
- Bagur-Femenias, L., Celma, D., & Patau, J. (2016). The adoption of environmental practices in small hotels. voluntary or mandatory? An empirical approach. *Sustainability*, 8(7), 695.
- Bouraoui, K., Bensemmane, S., & Ohana, M. (2020). Corporate Social Responsibility and Employees' Affective Commitment: A Moderated Mediation Study. *Sustainability*, 12(14), 5833.
- Bučiūnienė, I., & Kazlauskaitė, R. (2012). The linkage between HRM, CSR and performance outcomes. *Baltic Journal of Management*.
- Chaudhary, R., & Akhouri, A. (2019). CSR perceptions and employee creativity: Examining serial mediation effects of meaningfulness and work engagement. *Social Responsibility Journal*.
- Cheema, S., Afsar, B., & Javed, F. (2020). Employees' corporate social responsibility perceptions and organizational citizenship behaviors for the environment: The mediating roles of organizational identification and environmental orientation fit. *Corporate Social Responsibility and Environmental Management*, 27(1), 9-21.
- Chew, T. L., & Nasruddin, E. (2015). The Impact of Employee Perception of CSR Practices on Organisational Commitment and Role Behaviors: A Study of SMEs Sector in Penang. *Globalbizresearch*, 1(4), 617-631.
- Chou, S. Y., Chang, T., & Han, B. (2016). A Buddhist application of corporate social responsibility: qualitative evidence from a case study of a small Thai family business. *Small Enterprise Research*, 23(2), 116-134.
- De Silva, K. M., & Lokuwaduge, C. S. D. S. (2019). Impact of corporate social responsibility practices on employee commitment. *Social Responsibility Journal*.
- Deci, E. L., Olafsen, A. H., & Ryan, R. M. (2017). Self-determination theory in work organizations: The state of a science. *Annual Review of Organizational Psychology and Organizational Behavior*, 4, 19-43.
- Dickson, M. A., & Chang, R. K. (2015). Apparel manufacturers and the business case for social

- sustainability: 'World class' CSR and business model innovation. *Journal of Corporate Citizenship*, (57), 55-72.
- Du, S., Bhattacharya, C. B., & Sen, S. (2010). Maximizing business returns to corporate social responsibility (CSR): The role of CSR communication. *International journal of management reviews*, 12(1), 8-19.
- Ekawati, R., & Prasetyo, A. D. (2016, November). The Effects of Internal Corporate Social Responsibility on Employees Performance Through Organizational Commitment in Hospitality Industry. In *International Conference on Tourism, Gastronomy, and Tourist Destination (ICTGTD 2016)*. Atlantis Press.
- El-Kassar, A. N., Messarra, L. C., & El-Khalil, R. (2017). CSR, organizational identification, normative commitment, and the moderating effect of the importance of CSR. *The Journal of Developing Areas*, 51(3), 409-424.
- Eweje, G., & Bentley, T. (2006). CSR and staff retention in New Zealand companies: A literature review.
- Farmaki, A. (2019). Corporate social responsibility in hotels: a stakeholder approach. *International Journal of Contemporary Hospitality Management*.
- Farooq, M., Farooq, O., & Jasimuddin, S. M. (2014). Employees response to corporate social responsibility: Exploring the role of employees' collectivist orientation. *European Management Journal*, 32(6), 916-927.
- Fassin, Y., Van Rossem, A., & Buelens, M. (2011). Small-business owner-managers' perceptions of business ethics and CSR-related concepts. *Journal of Business ethics*, 98(3), 425-453.
- Fernando, A. J. (2018). Environmental and Socially Related CSR practices in Sri Lanka: Insights from Annual Report Disclosures.
- Flannery, M. (2017, March). Self-Determination Theory: Intrinsic Motivation and Behavioral Change. In *Oncology nursing forum* (Vol. 44, No. 2).
- Glavas, A. (2016). Corporate social responsibility and employee engagement: Enabling employees to employ more of their whole selves at work. *Frontiers in psychology*, 7, 796.
- González-Rodríguez, M. R., Martín-Samper, R. C., Köseoglu, M. A., & Okumus, F. (2019). Hotels' corporate social responsibility practices, organizational culture, firm reputation, and performance. *Journal of Sustainable Tourism*, 27(3), 398-419.
- Gupta, M. (2017). Corporate social responsibility, employee-company identification, and organizational commitment: Mediation by employee engagement. *Current psychology*, 36(1), 101-109.
- Hansen, E. G., Zvezdov, D., Harms, D., & Lenssen, G. (2015). Advancing corporate sustainability, CSR, and business ethics. *Business and Professional Ethics Journal*.

- Holtbrügge, D., & Oberhauser, M. (2019). CSR orientation of future top managers in India. *Journal of Indian Business Research*.
- Howard, J., Gagné, M., Morin, A. J., & Van den Broeck, A. (2016). Motivation profiles at work: A self-determination theory approach. *Journal of Vocational Behavior*, 95, 74-89.
- Hu, B., Liu, J., & Qu, H. (2019). The employee-focused outcomes of CSR participation: The mediating role of psychological needs satisfaction. *Journal of Hospitality and Tourism Management*, 41, 129-137.
- Huimin, G., & Ryan, C. (2011). Ethics and corporate social responsibility—An analysis of the views of Chinese hotel managers. *International Journal of Hospitality Management*, 30(4), 875-885.
- Hung, K., Wang, S., & Tang, C. (2015). Understanding the normative expectations of customers toward Buddhism-themed hotels. *International Journal of Contemporary Hospitality Management*.
- Idrees, I. A., Vasconcelos, A. C., & Ellis, D. (2018). Clique and elite: inter-organizational knowledge sharing across five star hotels in the Saudi Arabian religious tourism and hospitality industry. *Journal of Knowledge Management*.
- Iyer, G. R., & Jarvis, L. (2019). CSR adoption in the multinational hospitality context. *International Journal of Contemporary Hospitality Management*.
- Jogdand, B., & Sawant, M. (2018). Online Corporate Social Responsibility Reportings of Leading Hotel Groups in India: A Qualitative Content Analysis. *International Journal of Tourism and Travel*, 11(1&2), 8.
- Kim, B., Kim, S., & King, B. (2020). Religious tourism studies: evolution, progress, and future prospects. *Tourism Recreation Research*, 45(2), 185-203.
- Koch, C., Bekmeier-Feuerhahn, S., Bögel, P. M., & Adam, U. (2019). Employees' perceived benefits from participating in CSR activities and implications for increasing employees engagement in CSR. *Corporate Communications: An International Journal*.
- Kovacs, G. (2019). The caring attitude of Christian and Buddhist entrepreneurs. In *Caring Management in the New Economy* (pp. 181-196). Palgrave Macmillan, Cham.
- Kucharska, W. (2020). Employee commitment matters for CSR practice, reputation and corporate brand performance—European model. *Sustainability*, 12(3), 940.
- Kucharska, W., & Kowalczyk, R. (2019). How to achieve sustainability?—Employee's point of view on company's culture and CSR practice. *Corporate Social Responsibility and Environmental Management*, 26(2), 453-467.
- Kucukusta, D., DenizciGuillet, B., & Chan, H. L. (2016). The effect of CSR practices on employee affective commitment in the airline industry. *Journal of China Tourism Research*, 12(3-4), 451-469.
- Kumarasinghe, S., & Hoshino, Y. (2010). The role and perceptions of middle managers and their influence on business performance: The case of Sri Lanka. *International Business*

Research, 3(4), 3-16.

- Laysiroj, S., & Wehrmeyer, W. (2020). Intergenerational differences of CSR activities in family-run businesses in eastern Thailand. *Asian Journal of Sustainability and Social Responsibility, 5*(1), 1-15.
- Lee, M., & Kim, W. (2013). The effect of perceived corporate social responsibility on hotel employee's attitude and behavior toward the organization. *International Journal of Tourism Sciences, 13*(3), 51-74.
- Liu, Z., Xu, Z., Zhou, Z., & Li, Y. (2019). Buddhist entrepreneurs and new venture performance: The mediating role of entrepreneurial risk-taking. *Small Business Economics, 52*(3), 713-727.
- Mazereeuw-van der Duijn Schouten, C., Graafland, J., & Kaptein, M. (2014). Religiosity, CSR attitudes, and CSR behavior: An empirical study of executives' religiosity and CSR. *Journal of business ethics, 123*(3), 437-459.
- Mmbali, O. S., & Assawasirisilp, D. (2017). Corporate Social Responsibility in Thailand: Analyzing the Application of the Buddhist Principles. In *Corporate Social Responsibility and the Three Sectors in Asia* (pp. 115-147). Springer, New York, NY.
- Mory, L., Wirtz, B. W., & Göttel, V. (2016). Corporate social responsibility strategies and their impact on employees' commitment. *Journal of Strategy and Management*.
- Muhammad, I., Shabbir, M. S., Saleem, S., Bilal, K., & Ulucak, R. (2020). Nexus between willingness to pay for renewable energy sources: evidence from Turkey. *Environmental Science and Pollution Research, 1*-15.
- Nguyen, M., Bensemann, J., & Kelly, S. (2018). Corporate social responsibility (CSR) in Vietnam: a conceptual framework. *International Journal of Corporate Social Responsibility, 3*(1), 9.
- Olsen, D. H. (2003). Heritage, tourism, and the commodification of religion. *Tourism recreation research, 28*(3), 99-104.
- Padmasiri, M. K. D. (2016). Buddhist perspective for organization human resource development: Reference to the mahamangala sutta. *Universal Journal of Management, 4*(7), 405-410.
- Perry, P., & Ahmad, A. (2016). Islamic and Buddhist perspectives of corporate social responsibility. In *Research handbook on corporate social responsibility in context*. Edward Elgar Publishing.
- Poulston, J., & Pernecky, T. (2017). Accommodating New Age: Understanding the needs of a growing segment. *Hospitality & Society, 7*(3), 245-262.
- Prayukvong, W., & Rees, B. (2010). A Buddhist economic approach to employee volunteer programmes. *Journal of Corporate Citizenship, (38)*, 75-91.
- Rahmawati, P. I., Jiang, M., Law, A., Wiranatha, A. S., & DeLacy, T. (2019). Spirituality and corporate social responsibility: an empirical narrative from the Balinese tourism industry. *Journal of Sustainable Tourism, 27*(1), 156-172.

- Rashid, A. G. (2018). Religious tourism—a review of the literature. *Journal of Hospitality and Tourism Insights*.
- Ryan, R. M., & Deci, E. L. (2017). *Self-determination theory: Basic psychological needs in motivation, development, and wellness*. Guilford Publications.
- Schmidt, M. A. (2017). Does Religiousness Influence the Corporate Social Responsibility Orientation in Germany?. In *Corporate Social Responsibility in the Post-Financial Crisis Era* (pp. 25-39). Palgrave Macmillan, Cham.
- Shabbir, M. S., & Wisdom, O. (2020). The relationship between corporate social responsibility, environmental investments and financial performance: evidence from manufacturing companies. *Environmental Science and Pollution Research*, 1-12. DOI: 10.1007/s11356-020-10217-0
- Shabbir, M.S., Aslam, E., Irshad, A. *et al* (2020). Nexus between corporate social responsibility and financial and non-financial sectors' performance: a non-linear and disaggregated approach. *Environmental Science and Pollution Research*. <https://doi.org/10.1007/s11356-020-09972-x>
- Shinnaranantana, N., Dimmitt, N. J., & Siengthai, S. (2013). CSR manager competencies: a case study from Thailand. *Social responsibility journal*.
- Singh, A. P., & Paithankar, S. (2015). Analysis of the effects of corporate social responsibility activities on employee satisfaction and commitment. *SIMS Journal of Management Research*, 1(1), 34-40.
- Singhapakdi, A., Lee, D. J., Sirgy, M. J., & Senasu, K. (2015). The impact of incongruity between an organization's CSR orientation and its employees' CSR orientation on employees' quality of work life. *Journal of Business Research*, 68(1), 60-66.
- Sinthupundaja, J., Chiadamrong, N., & Kohda, Y. (2019). Internal capabilities, external cooperation and proactive CSR on financial performance. *The Service Industries Journal*, 39(15-16), 1099-1122.
- SJ, J. F. M., Cheruiyot, T. K., & Maru, L. C. (2012). Employee social responsibility practices and outcomes in Kenya's tourist hotels. *African Journal of Economic and Management Studies*.
- Srisuphaolarn, P. (2013). From altruistic to strategic CSR: how social value affected CSR development—a case study of Thailand. *Social Responsibility Journal*.
- Stanaland, A. J., Lwin, M. O., & Murphy, P. E. (2011). Consumer perceptions of the antecedents and consequences of corporate social responsibility. *Journal of business ethics*, 102(1), 47-55.
- Sthapitanonda, P., & Watson, T. (2015). 'Pid Thong Lang Phra'—The impact of culture upon Thai CSR concepts and practice: a study of relationships between NGOs and corporations. *Asia Pacific Public Relations Journal*, 16(1), 61-72.
- Suriyankietkaew, S., & Kantamara, P. (2019). Business ethics and spirituality for corporate sustainability: a Buddhism perspective. *Journal of Management, Spirituality & Religion*, 16(3), 264-289.
- Tan, C. C., & Damnoen, P. S. (2020). Buddhist Noble Eightfold Path Approach in the Study of Consumer

- and Organizational Behaviors. *Journal of MCU Peace Studies*, 8(1).
- Theerakittikul, S. (2008). *Training and development using Buddhist Teachings and practices in Thai organizations* (Doctoral dissertation, Doctoral Thesis in Corporate and Executive Development, Northumbria University).
- Trang, H. L. T., Lee, J. S., & Han, H. (2019). How do green attributes elicit pro-environmental behaviors in guests? The case of green hotels in Vietnam. *Journal of Travel & Tourism Marketing*, 36(1), 14-28.
- Tsai, H., Tsang, N. K., & Cheng, S. K. (2012). Hotel employees' perceptions on corporate social responsibility: The case of Hong Kong. *International Journal of Hospitality Management*, 31(4), 1143-1154.
- van Aaken, D., & Buchner, F. (2020). Religion and CSR: a systematic literature review. *Journal of Business Economics*, 1-29.
- VU, M. (2018). *Spiritual Leadership: A Buddhist Approach* (Doctoral dissertation, Durham University).
- Vu, M. C. (2018). Skilful means—a Buddhist approach to social responsibility. *Social Responsibility Journal*.
- Zinkin, J. (2007). Islam and CSR: a study of the compatibility between the tenets of Islam, the UN Global Compact and the development of social, human and natural capital. *Corporate Social Responsibility and Environmental Management*, 14(4), 206-218.