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Corporate social responsibility that converts: hotel purchase intentions and the limits of price moderation

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Abstract

Purpose – This study tests whether social, environmental and economic CSR initiatives increase hotel consumers' purchase intentions and whether these effects are moderated by willingness to pay (WTP).

Design/methodology/approach – A cross-sectional online survey ($N = 164$) employed validated scales to assess social, environmental and economic CSR, purchase intentions (seven items per CSR type) and single-item WTP for each type. Dimensionality and reliability were evaluated through exploratory factor analysis and Cronbach's a. Hypotheses were tested via ordinary least squares regressions with mean-centered predictors and CSR × WTP interactions (PROCESS Model 1).

Findings – All three CSR dimensions are positively associated with purchase intentions (ps < 0.001), whereas WTP did not significantly moderate any CSR–intention relationship within the observed range. CSR effects on intentions thus appear stable across WTP levels.

Research limitations/implications – The cross-sectional, self-report design limits causal inference and generalizability. Future work should use experiments or field tests with explicit price manipulations and multi-item price constructs to identify CSR × price boundary conditions.

Practical implications – Hotels should communicate specific, verifiable CSR actions at booking touchpoints, test price-fairness thresholds for any CSR-linked premium and pair economic CSR with visible service-quality investments to avoid "self-serving" perceptions.

Originality/value – This study simultaneously compares three CSR types in hotels and examines price-related boundary conditions. It shows that CSR reliably enhances purchase intentions even when WTP varies, offering actionable guidance on what to communicate and when.

Keywords Corporate social responsibility, Consumer purchase intentions, Hospitality marketing, Pricing, Sustainability, Hotel management

Paper type Research article

Introduction

Corporate Social Responsibility (CSR) has evolved from a longstanding concept into a strategic necessity. Changing societal expectations – driven by economic shifts, stakeholder pressure and heightened environmental concerns (Tilt, 2016) – have prompted businesses to transition from shareholder-focused to stakeholder-oriented approaches (Latapí Agudelo, Jóhannsdóttir, & Davídsdóttir, 2019), while simultaneously embracing ethical and social responsibilities alongside profit-making (Lichtenstein, Drumwright, & Braig, 2004; Rexhepi, Kurtishi, & Bexheti, 2013). The influence of CSR has become critical for companies to integrate into their business operations, as it can increase consumers' purchase intentions

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(Latapí Agudelo *et al.*, 2019; Jiddi, Cordina, Azzopardi, & Fenech, 2023; Peloza & Shang, 2011).

Literature suggests that perceived CSR increases purchase intentions. While many theoretical frameworks emphasize the importance of CSR initiatives, many researchers indicate a lack of empirical research on the effect of different types of CSR initiatives on purchase intention (Dawkins, 2005; Du, Bhattacharya, & Sen, 2010; Seele & Lock, 2015). Moreover, price has proven to have an effect on both consumer perception of CSR initiatives and purchase intentions and shown a moderating effect between the relationship of these two variables (Park & John, 2018; Sipilä, Alavi, Edinger-Schons, Müller, & Habel, 2022), but the effect of consumers' willingness to pay (WTP) on this relationship has shown controversial results.

Existing literature focuses on multiple service sectors rather than single-industry contexts (e.g. restaurants, casinos, hotels, travel agencies). As such, there is need for more empirical research in specific service-oriented industries, such as the hotel industry, overlooking each industry's unique characteristics (Kang, Stein, Heo, & Lee, 2012; Lee & Park, 2009). The hotel industry sees high environmental impact, impact on local communities and intensive labor, and CSR initiatives (social, environmental and economic) are relevant for the hotel industry (Chung & Parker, 2010; Kang *et al.*, 2012; Kim, Rhou, Uysal, & Kwon, 2017; Mondejar Jimenez *et al.*, 2016). Against this background, this study contributes by examining the effect of different types of CSR initiatives on consumer purchase intentions and how this effect is moderated by consumers' WTP when prices increase. It does so in the specific context of hotels, guided by the research question *What are the effects of the different types of corporate social responsibility initiatives on consumer purchase intentions in the hotel industry, and are these effects moderated by willingness to pay?* This matters for hotels because CSR budgets and pricing decisions are constrained, so managers need evidence on which CSR dimensions most strongly increase booking intentions and whether those effects depend on customers' WTP.

We do not evaluate operational outcomes, but the consumer response pathway by which CSR/sustainability signals translate into booking intentions and tolerance for higher prices. This demand-side evidence is crucial, because without consumer reinforcement, even credible sustainability investments may not scale. We test whether social, environmental and economic CSR each raise hotel purchase intentions, and whether these effects weaken when consumers face higher prices (operationalized as WTP), providing professionals in the hotel sector with insights actionable for hotel operations.

This study contributes to hospitality CSR research in three ways. First, it offers a side-by-side test of social, environmental and economic CSR on purchase intention within one empirical model, isolating their relative strengths for hotel bookings. Second, it integrates price psychology by testing whether consumers' WTP attenuates or amplifies CSR effects – an underexplored boundary condition in hotel choice. Third, it provides actionable guidance by translating effects into implications for price-setting and message design at booking touchpoints.

The remainder of the paper is structured as follows. The next section reviews CSR and purchase-intention literature and develops hypotheses on the effects of social, environmental and economic CSR, as well as the moderating role of WTP. We then describe the methodology and analysis approach, present results and discuss theoretical and managerial implications.

Literature review and hypothesis development

Defining CSR and CSR dimensions (social, environmental, economic)

Defining CSR often remains difficult, since CSR definitions are often oriented to certain authors' views, CSR can be perceived from different contexts, and "Corporate Sustainability" (CS) has gradually replaced CSR (Dahlsrud, 2008; Van Marrewijk, 2003). Most definitions include legal, stakeholder, social, economic, voluntariness and environmental matters (Carroll, 2016; Dahlsrud, 2008). One broadly used definition of CSR is that of the European

Commission (2011, p. 3), who define CSR as "the responsibility of enterprises for their impacts on society and outlines what an enterprise should do to meet that responsibility." This study builds upon this view on CSR as it aligns well with the triple-bottom-line view of CSR (social, environmental and economic; originally by Elkington, 1997), which is often applied to consumer research that examines effects of different CSR types (Carroll, 2021). Throughout, we use the term CSR in line with prior hospitality research and our measurement scales. We note that contemporary work often uses corporate sustainability to capture the social, environmental and economic pillars; our CSR operationalization aligns with this triple-bottom-line view. For clarity, we therefore refer to "CSR (corporate sustainability)" interchangeably in framing, while retaining the original CSR labels for items and scales used in the analyses.

Carroll (1991) was the first to develop a model to conceptualize CSR. The model was a pyramid consisting of four different layers of CSR, together forming the foundation of the different aspects of CSR. The base of this pyramid is formed by economic responsibilities, referring to a business's ability to generate profit. Carroll (1991) concluded this pillar is essential, as without being profitable, CSR was hard to achieve. Legal responsibilities, ethical responsibilities and philanthropic responsibilities follow. Dahlsrud's (2008) analysis of 37 different definitions of CSR expands on Carroll's (1991) four dimensions. This analysis yields five key dimensions: stakeholder, social, economic, voluntariness and environmental. These conceptualizations highlight the multidimensional nature of CSR and help position CSR as a structured yet adaptable construct to differentiate between types of CSR initiatives. In more recent research, CSR is divided CSR into three core types particularly relevant to consumer behavior and response: social, environmental and economic (Drexhage & Murphy, 2010; Martínez & Del Bosque, 2013; Moneva, Archel, & Correa, 2006; Porter & Kramer, 2006).

These three types of CSR initiatives originate from the concept of sustainable development, which implies that all stakeholders involved in the development of a product or service are weighed equally (Henderson, 2007). Recent stakeholder scholarship broadens the notion of who "counts," extending beyond customers and employees to include local communities and even "silent" nonhuman stakeholders such as ecosystems and species, recognizing nature as a stakeholder in its own right (Kortetmäki, Heikkinen, & Jokinen, 2023). Martinez and Del Bosque (2013) and others state that these categories map well onto consumer perceptions and intentions, and correspond effectively with the dimensions of the theory of planned behavior, and the current study adopts this framework where CSR is categorized into those three types of initiatives. Social CSR initiatives, for instance, may enhance emotional engagement, leading to an increase in purchase intentions, and may shape subjective norms (Feng, Wang, & Kreuze, 2017; Lim & Greenwood, 2017; Murphy, 2005; Sheth & Parvatiyar, 2021) and the so-called *warm glow effect*. Environmental CSR may affect attitudes (Drexhage & Murphy, 2010; Du & Vieira, 2012; Moneva *et al.*, 2006; Van Marrewijk, 2003), and environmental CSR initiatives can attract more "green conscious consumers" and can serve as a competitive differentiator (Kim & Han, 2010; Lim & Greenwood, 2017). Consistent with this three-dimensional view, we examine social, environmental and economic CSR as distinct predictors of hotel purchase intention.

Purchase intention and theoretical lens (TPB)

An individual's purchase intention reflects their willingness to buy a product or service and is the most important indicator of actual purchasing behavior (e.g. Chang and Wildt, 1994; Ajzen & Fishbein, 1969). While intention does not always result in action, due to various external constraints such as financial limitations and product availability, it captures motivations behind certain behavior, indicating how hard people are willing to try to execute an action. There are different antecedents of purchase intention depending on the context. One is attitude toward the product or brand, which refers to an individual's evaluation being either positive or negative (Ajzen, 1991; Spears & Singh, 2004). Other antecedents of purchase behavior

include perceived value, brand trust, emotional connection to a brand or product and social factors (Chaudhuri & Holbrook, 2001; Ham, Jeger, & Frajman Ivković, 2015). Research also found that purchase intentions correspond to efforts to purchase a brand's product based on an individual's conscious plan (Morwitz, Steckel, & Gupta, 2007; Spears & Singh, 2004). As for the outcomes of purchase intention, the most direct outcome is actual buying behavior, which has a higher probability of happening when purchase intentions are high (Morwitz *et al.*, 2007; Spears & Singh, 2004). Zeithaml, Berry, and Parasuraman (1996) found that beyond the act of buying, purchase intentions can also predict outcomes as brand loyalty, word-of-mouth and repurchasing habits. Therefore, understanding what drives purchase intentions is important for businesses to predict purchasing behavior, but also useful for developing strategies that can influence sales.

Various theories have been developed to predict purchase intentions. One of the earlier models developed by Mehrabian and Russell (1974) is the Stimulus-Organism-Response (S-O-R) model. The model suggests that external stimuli influence an individual's internal state (organism), which can lead to influencing a certain behavioral intention, like purchase intention. While the S-O-R model is good in capturing immediate, emotion-driven reactions, it lacks both explanatory depth in terms of cognitive and social dimensions of consumer decision as well as structural clarity and validated measurement scales compared to other frameworks (Jacoby, 2002). The Value-Belief-Norm (VBN; Stern, Dietz, Abel, Guagnano, & Kalof, 1999) theory offers a more normatively driven theory developed to explain behavioral intentions, especially pro-social and environmental behaviors. The model theorizes a chain of influences; personal values shape beliefs, which form personal norms, which ultimately guide a consumer's behavioral intention. However, it lacks a comprehensive structure which includes the influence of social norms and perceived control, which are also fundamental assets of purchase intentions in CSR contexts. Ajzen and Fishbein (1975) theory of reasoned action was among the first theories concerning behavioral intentions. This theory claimed that attitudes can affect an individual's behavioral intentions. Ajzen (1991) elaborated this theory, developing one of the most widely adopted models to predict behavioral intentions: the theory of planned behavior framework. The theory of planned behavior (TPB) characterizes consumers' behavioral intentions to three key factors: attitude toward the behavior, subjective norms and perceived behavioral control (Ajzen, 1991). An individual's attitude toward a specific behavior refers to how an individual perceives a specific behavior to be positive or negative. Positive attitudes towards a brand can increase behavioral intentions (Ajzen, Fishbein, Lohmann, & Albarracín, 2018), as can positive attitudes towards a brands' advertisements or messaging (Berger & Mitchell, 1989; Reed, Wooten, & Bolton, 2002). The theory of planned behavior has been applied across numerous studies and proven an effective measurement in predicting purchase intentions. Conner (2020) and Ham *et al.* (2015) concluded that subjective norms influence behavioral intentions, especially when an individual perceives strong social expectations or pressure, Lam and Hsu (2006) applied the model to the tourism industry and found that attitude and perceived behavioral control were the most influential factors in choosing a holiday destination, and Conner, Kirk, Cade, and Barrett (2001) applied the theory to study dietary supplements and similarly reported a strong influence for attitude and perceived behavioral control on purchase intentions, with subjective norms having only a moderate effect on purchase intentions, and Muat and Prayogo (2018) reported a significant influence of all three components in the retail industry.

Nevertheless, research on the effect of consumers' WTP has produced mixed results. Some research suggests that consumers are willing to pay higher prices for companies taking part in CSR initiatives (Ferreira, Avila, & De Faria, 2010; Lee & Shin, 2010; Trudel & Cotte, 2009). On the other hand, earlier research has also shown that an increase in price actually negatively affects the WTP and thus the relationship between CSR initiatives and purchase intentions (Carrigan & Attalla, 2001; Öberseder, Schlegelmilch, & Gruber, 2011; Sipilä *et al.*, 2022). These contradictory findings make it important to keep on conducting research on the moderating role of price perception on this relationship, and see how it applies to the hotel

industry. Because our intention measures are adapted from TPB-based scales and capture attitudinal and normative components, TPB provides an appropriate lens for linking CSR perceptions to booking intentions in the hotel context.

*Social CSR and purchase intention (*H1)

Evidence suggests that social CSR raises purchase intentions by fostering emotional engagement and strengthening corporate reputation (Lim & Greenwood, 2017; Feng *et al.*, 2017). Consumers report higher intention toward socially responsible brands and products (Sheth & Parvatiyar, 2021; Murphy, 2005). These effects align with emotional/moral identity accounts (Bhattacharya & Sen, 2004) and the Theory of Planned Behavior, whereby value-congruent CSR improves attitudes and, in turn, intentions (Ajzen, 1991).

H1. Social CSR initiatives strengthen consumers' purchase intentions

*Environmental CSR and purchase intention (*H2)

Evidence on environmental CSR shows such initiatives raise purchase intentions, particularly among green-conscious consumers (Lim & Greenwood, 2017). Theory explains this via norm-based models: Norm Activation (Schwartz, 1977) and Value-Belief-Norm (Stern *et al.*, 1999) propose that sustainability cues activate personal norms and align with pro-environmental values, prompting pride for supporting responsible firms (and potential guilt for not). Environmental CSR also increases perceived value and quality in markets where sustainability is salient (Chen, 2010). Consequently, beyond committed "green" segments, credible environmental actions typically enhance intentions by strengthening both the moral appeal of the offer and consumers' evaluations of the product.

H2. Environmental CSR initiatives strengthen consumers' purchase intentions

*Economic CSR and purchase intention (*H3)

Practices in economic CSR include cost efficiency, employee investment and long-term financial stewardship. Via attribution theory and competence trust, these actions signal stability, efficiency and reliability, which build consumer trust (Delgado-Ballester & Munuera-Alemán, 2001). Empirical work links economic CSR to higher purchase intentions as consumers infer dependable quality and fair pricing (Lee, Lee, & Li, 2012; Maignan, 2001; Moneva *et al.*, 2006). However, when presented as self-serving or disingenuous, such initiatives can backfire (Masulis & Reza, 2015). Overall, credible economic CSR is expected to increase purchase intentions by creating a trustworthy brand image and reducing perceived risk, especially in services like hotels where reliability and continued investment shape the customer experience.

H3. Economic CSR initiatives strengthen consumers' purchase intentions

*Willingness to pay as a moderator (*H4–H6)

Price (the monetary value of an offer) is a core marketing-mix element, reflects cost structures and competitive conditions, and strongly shapes purchase intentions: consumers infer quality and brand credibility from higher prices and the reverse from lower (Rao, 2005; Rao & Monroe, 1989). Perceived fairness and value also drive responses such as WTP, satisfaction and purchase intentions. WTP is based more on internal values rather than simply objectifying price (Grewal, Monroe, & Krishnan, 1998; Homburg, Koschate, & Hoyer, 2005). Empirical work links higher WTP to acceptance of price increases, with nuances where ethical or CSR attributes add value (Lichtenstein *et al.*, 2004). The relationship between actual price and intentions becomes particularly nuanced in contexts involving ethical or CSR-related product

attributes, where consumers may place additional value on socially responsible practices. Therefore, in the current study, price reflects consumers' WTP rather than the pure numerical cost, offering a behaviorally relevant lens for assessing responses to CSR in the hotel industry – specifically, the perceived willingness to accept or justify higher prices due to CSR initiatives.

As mentioned earlier, empirical research consistently shows that all three CSR initiatives positively influence consumer purchase intentions in the service sectors. This relationship reflects how consumers associate CSR with increased ethical value, trust and quality of a brand or company (e.g. Kim & Han, 2010; Lim & Greenwood, 2017; Maignan, 2001). Consumers purchase intentions and spending is higher when their WTP is high, whereas when WTP is low, intentions may decline (Rao, 2005; Trudel & Cotte, 2009). A negative shift in actual behavior was found when real-price tradeoffs are introduced, and concluded that consumers often fail to follow through on their ethical purchase intentions (Carrigan & Attalla, 2001; Sipilä *et al.*, 2022). Sipilä *et al.* (2022) studied perceived fairness of price increases, concluding that a company perceived as participating meaningfully in CSR initiatives can raise expectations of price fairness, but that *actual* price increases at such companies led consumers to more negatively perceive a company's CSR activities (Sipilä *et al.*, 2022). It appears that when consumers are explicitly asked to pay more, they re-evaluate CSR benefits against personal cost and price-fairness thresholds. The marginal "warm-glow/quality" lift from CSR is then partly offset by the higher out-of-pocket expense, so the positive relationship of CSR on the purchase-intention link weakens under higher WTP prompts. As perceptions of value, fairness and individual motivations shift when faced with higher prices, the following hypotheses are formulated.

H4. Willingness to pay negatively moderates the effect of social CSR initiatives on purchase intention

H5. Willingness to pay negatively moderates the effect of environmental CSR initiatives on purchase intention

H6. Willingness to pay negatively moderates the effect of economic CSR initiatives on purchase intention

The conceptualization and hypotheses are visualized in Figure 1.

Methodology

Data collection

Sampling combined convenience and snowball methods via LinkedIn/WhatsApp (May 2025), targeting people familiar with hotel stays and reservations. The sample was drawn from a densely urbanized, Western European context, reflecting consumers in large city regions with

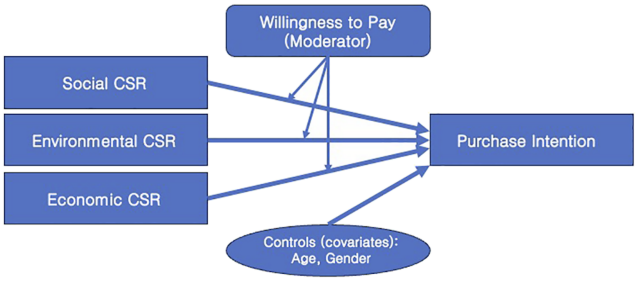

Figure 1. Conceptual model

high service availability and sustainability salience. This contextualization informs the interpretation of effects and should be considered when extrapolating to non-urban or non-European markets. Prior to starting the survey, participants were informed of the study's aims/objectives and the right to refuse participation or withdraw from the study at any time. The authors confirm that this study adheres to the relevant ethical guidelines for human subjects, anonymity and confidentiality. This study's procedures were reviewed and approved by the university's Ethics Review Board.

Data were collected via an online survey, an efficient, low-cost method for large samples and for measuring internal states such as TPB constructs and attitudes toward CSR (Bryman, 2016; Kim & Han, 2010; Maignan, 2001). Compared with experiments, surveys better suited our goal of ecological validity and avoided resource-intensive manipulation while still capturing perceptions not directly observable in observation studies (Bryman, 2016; Field, 2024). The final sample comprised 164 participants (60.4% male, 39.6% female; M age = 41.12, SD = 17.41). Purchase intentions were measured separately for each CSR type (social, environmental, economic) using seven items per type (21 items total) adapted from TPB-based scales (Kim & Han, 2010; Kim, Njite, & Hancer, 2013). Wording was tailored to the hotel context and CSR category, and one item captured enjoyment of choosing such a hotel. Items were rated on a 7-point Likert scale. Example items include: "Staying at a hotel that takes part in (social/environmental/economic) CSR activities is good" and "People whose opinion I value would prefer that I selected a hotel that takes part in (social/environmental/economic) CSR activities." Prior applications of these scales report Cronbach's $\alpha > 0.70$, indicating acceptable reliability. Descriptive statistics and correlations can be found in Table 1.

Three CSR constructs captured consumers' willingness to stay at a hotel implementing specific initiatives. Social CSR (Appendix Table A1) was measured with five items adapted from Turker (2009), Clarkson (1995) and Mondejar Jiménez *et al.* (2016), tailored to hospitality (e.g. "I would stay at a hotel that sponsors cultural, education and public-health activities"; ". . .that donates a portion of its profits to good causes"). Environmental CSR (Appendix Table A2) used four items from the same sources, with hotel-specific examples (e.g. ". . .that minimizes waste through biodegradable resources"; ". . .that provides in-room information promoting sustainable practices such as short showers or turning off A/C). Economic CSR (Appendix Table A3) employed three items adapted from Maignan (2001) and Lee *et al.* (2012) (e.g. ". . .that focuses on long-term financial sustainability via loyalty programs"; ". . .that invests in employee upskilling to improve service quality). All items were rated on a 7-point Likert scale. Purchase intention was scored separately per CSR type as the mean of 7 items (social/environmental/economic; Appendix Table A4). WTP (Appendix Table A5) was measured on a 7-point Likert scale as a single item per CSR type (three total), adapted to the hotel context from Kang *et al.* (2012) and Yadav and Pathak (2017), using a single item is supported by Bergkvist and Rossiter (2007) and Diamantopoulos, Sarstedt, Fuchs, Wilczynski, and Kaiser (2012). The item captured the acceptability of higher prices due to CSR (proxy for price sensitivity): *"I would pay a higher price to stay at a hotel that takes part in (social/environmental/economic) CSR activities."* Appendix Table A6 shows the Attention Check Question used.

Procedure

Participants first read an introduction and provided online informed consent before proceeding. After consenting, participants received a brief overview of key concepts to familiarize them with CSR. After consenting, participants received a brief overview of CSR to ensure a common understanding of the topic. The questionnaire then contained two demographic questions (age and gender), 12 CSR perception items (5 social, 4 environmental, 3 economic), 21 purchase-intention items (7 per CSR type) and 3 willingness-to-pay items (one per CSR type), all measured on 7-point Likert scales (1 = strongly disagree, 7 = strongly agree). In addition, the survey included one attention check; responses failing this check were

Table 1. Descriptive statistics and correlations

Variable	M	SD	1	2	3	4	5	6	7	8	9	10
1. Age[a]	41.12	17.405										
2. Gender[b]	1.40	0.491	0.093									
3. SOC_CSR	5.955	0.870	−0.089	0.220**	(0.88)							
4. S_PI	5.291	0.843	0.123	0.172*	0.454**	(0.75)						
5. ENV_CSR	5.823	0.988	0.177*	0.144	0.595**	0.437**	(0.85)					
6. ENV_PI	5.036	0.769	0.175*	0.049	0.448**	0.701**	0.590**	(0.67)				
7. ECO_CSR	5.579	0.936	0.035	0.094	0.447**	0.375**	0.546**	0.390**	(0.65)			
8. ECO_PI	5.331	0.709	0.241**	0.041	0.300**	0.604**	0.314**	0.582**	0.539**	(0.67)		
9. S_WTP	4.79	1.484	−0.061	0.055	0.351**	0.543**	0.366**	0.465**	0.219**	0.241**		
10. ENV_WTP	4.70	1.546	0.042	0.044	0.372**	0.324**	0.573**	0.560**	0.357**	0.263**	0.670**	
11. ECO_WTP	3.90	1.501	0.082	0.064	0.320**	0.495**	0.416**	0.477**	0.500**	0.487**	0.577**	0.551**

Note(s): $N = 164$. The Cronbach's Alpha scores for each >2 item scale are mentioned in the parentheses on the diagonal. SOC_CSR = Social CSR Initiatives, S_PI = Purchase Intention after Social CSR, ENV_CSR = Environmental CSR Initiatives, ENV_PI = Purchase Intention after Environmental CSR, ECO_CSR = Economic CSR Initiatives, ECO_PI = Purchase Intention after Economic CSR, S_WTP = Price of Social CSR hotel, ENV_WTP = Price of Environmental CSR hotel, ECO_WTP = Price of Economic CSR hotel. *$p < 0.05$ (2-tailed), **$p < 0.01$ (2-tailed), [a]Age was measured in years, [b]Gender was coded as: 1 = Male, 2 = Female 3 = non-binary/third gender 4 = prefer not to say

excluded from the final dataset. Prior to data collection, we conducted a pretest ($n = 7$) with participants from diverse backgrounds to assess clarity, comprehension and completion time. Based on feedback, we made minor wording adjustments to improve readability and avoid ambiguity and added brief CSR examples to support consistent interpretation across respondents (Hunt, Sparkman, & Wilcox, 1982) and an attention check excluded inattentive respondents (as suggested by Abbey & Meloy, 2017). No further issues were raised in the final version.

Operationalisation

For the main analyses, we computed composite scale means for each construct following standard practice in hospitality/CSR research. Specifically, SOC_CSR (5 items), ENV_CSR (4 items) and ECO_CSR (3 items) were scored as the mean of their items; purchase intention was scored separately per CSR type as the mean of 7 items (social/environmental/economic); WTP was measured with a single item per CSR type. All items used 7-point Likert scales (1 = strongly disagree … 7 = strongly agree). Composite scoring ensured comparability across CSR types and aligns with prior validation of these scales. The full wording of all measurement items, response anchors and original sources is provided as Appendix.

Analysis

Analyses were conducted in IBM SPSS Statistics 30. We first screened the dataset for data quality and eligibility (including removal of inattentive responses based on the attention check) and then computed composite (mean) scores for each construct as described above. Descriptive statistics and bivariate correlations were inspected to understand central tendencies and associations among the study variables. Next, we evaluated measurement structure and internal consistency. Specifically, we conducted an exploratory factor analysis (EFA) using principal-axis factoring (PAF) with promax rotation ($\kappa = 4$) to assess whether items clustered in line with the theorized CSR and purchase-intention structure. Factor retention was guided by the scree plot and theoretical interpretability. Internal consistency was assessed using Cronbach's α for each multi-item scale. Hypotheses were tested using ordinary least squares (OLS) regression with moderation analyses estimated via PROCESS v4.2 (Model 1; Hayes, 2012). Because purchase intention and WTP were measured separately for each CSR type, models were estimated separately for the social, environmental and economic CSR conditions (i.e. each CSR type was paired with its corresponding purchase-intention scale and WTP item). In each model, purchase intention served as the dependent variable; the focal CSR dimension and the corresponding WTP measure were entered as predictors along with their interaction term (CSR $\times$ WTP), and age and gender were included as controls. Predictors were mean-centered prior to forming the interaction term to reduce multicollinearity. We report unstandardized coefficients (B) with standard errors, *t*-values, *p*-values and 95% confidence intervals. Finally, we conducted a robustness check by re-estimating the models using factor scores (regression method) in place of composite means to assess whether conclusions depended on the scoring approach. Standard regression assumptions (linearity, normality of residuals, homoscedasticity and multicollinearity) were evaluated prior to inference.

Results

Exploratory factor analysis

We conducted an exploratory factor analysis (principal-axis factoring, promax rotation) to assess dimensionality and support composite scoring. The solution yielded nine factors consistent with the theorized CSR and TPB structure; all retained items had primary loadings $\geq$0.50 and smaller cross-loadings (Appendix Table S1). The social CSR scale (five items) loaded on a single factor (primary loadings $\approx$ 0.708–0.806), environmental CSR (four items)

loaded together (0.588–0.861) with small cross-loadings (e.g. ENV1: 0.635 on the environmental factor; 0.374 on the social factor), and economic CSR (three items) loaded on one factor (0.565–0.722) with minor spillover (e.g. ECO1: 0.626 primary; 0.432 secondary). Purchase-intention items (seven per CSR type; 21 total) largely grouped by TPB facets (e.g. S_PI2 = 0.821; ENV_PI3 = 0.802; ECO_PI1 = 0.833), with a few attitude items slightly below 0.50 retained for content coverage. Single-item WTP measures (one per CSR type; three total) showed their strongest associations on intention-adjacent factors (e.g. S_WTP = 0.843; ENV_WTP ≈ 0.655). Scale reliabilities were acceptable to good for SOC_CSR = 0.88; ENV_CSR = 0.85; S_PI = 0.75, with modest values for ECO_CSR = 0.65; ENV_PI = 0.67; ECO_PI = 0.67 (Table 2), supporting retention of the full item set for comparability across CSR types.

CSR and purchase intentions

All CSR types positively predict purchase intentions (H1–H3). We tested H1–H3 with PROCESS Model 1 (Hayes, 2012), including WTP and controls. Prior to inference, standard linear-regression assumptions were evaluated. Linearity was supported by scatterplots showing residuals randomly distributed around zero; normality by bell-shaped P–P/histogram plots and homoscedasticity by evenly dispersed residuals across fitted values (Field, 2024). Independence of errors was not a concern for this cross-sectional survey design. We screened standardized residuals ($|z|>2$) for outliers (6 cases in H1/H2; 10 in H3) and retained them given the opinion-based nature of responses and lack of undue influence. Predictors were mean-centered; all VIFs <5, indicating no serious multicollinearity (Gujarati and Porter, 2009). Collectively, assumptions were satisfied and analyses proceeded on the full sample. We tested H1–H3 with PROCESS Model 1 (v4.2), including WTP and controls. We report unstandardized B (with SE, *t*, *p*, 95% CI) and standardized β (Table 3). For H1, the effect of social CSR was positive and significant: B = 0.25, SE = 0.07, $t = 3.43$, $p < 0.001$. For H2, environmental CSR was positive and significant: B = 0.29, SE = 0.06, $t = 4.69$, $p < 0.001$. For H3, economic CSR was positive and significant: B = 0.317, SE = 0.059, $t = 5.402$, $p < 0.001$.

Moderation

No CSR × WTP interaction reached significance (H4–H6). The PROCESS macro model 1 of Hayes (2012) version 4.2 was further used to conduct moderator analyses, and WTP is the single-item composite for each CSR type; interactions are formed from the centered composites. For H4, the SOC_CSR × S_WTP interaction was B = −0.036, SE = 0.040, $t = -0.917$, $p = 0.360$, 95% CI [−0.115, 0.042] (Table 3, Panel A). For H5, the ENV_CSR × ENV_WTP interaction was B = −0.054, SE = 0.042, $t = -1.304$, $p = 0.194$, 95% CI [−0.136, 0.028] (Table 3, Panel B). For H6, the ECO_CSR × ECO_WTP interaction was B = 0.048, SE = 0.050, $t = 0.959$, $p = 0.339$, 95% CI [−0.050, 0.145] (Table 3, Panel C).

Table 2. Measures overview and reliability

Construct	# Items	Scale range	Cronbach's alpha
Social CSR	5	1–7 Likert	0.88
Environmental CSR	4	1–7 Likert	0.85
Economic CSR	3	1–7 Likert	0.65
Social Purchase Intentions	7	1–7 Likert	0.75
Environmental Purchase Intentions	7	1–7 Likert	0.67
Economic Purchase Intentions	7	1–7 Likert	0.67
WTP (Social)	1	1–7 Likert	
WTP (Environmental)	1	1–7 Likert	
WTP (Economic)	1	1–7 Likert	

Table 3. Hierarchical regression predicting purchase intention

Predictor	B	SE	*t*	*p*	95% LL	95% UL	β	Tolerance	VIF
Panel A: Social model (DV = S_PI)									
(Constant)	4.934	0.132	37.289	<0.001	4.673	5.196			
Zscore(SOC_CSR)	0.245	0.059	4.159	<0.001	0.129	0.361	0.291	0.761	1.313
Zscore(S_WTP)	0.369	0.055	6.702	<0.001	0.261	0.478	0.439	0.869	1.151
SOC_CSR × S_WTP	−0.036	0.040	−0.917	0.360	−0.115	0.042	−0.062	0.810	1.235
Age	0.009	0.003	2.997	0.003	0.003	0.015	0.185	0.972	1.029
Panel B: Environmental model (DV = ENV_PI)									
(Constant)	5.145	0.143	36.003	<0.001	4.863	5.427			
Zscore(ENV_CSR)	0.286	0.061	4.690	<0.001	0.166	0.407	0.372	0.570	1.753
Zscore(ENV_WTP)	0.240	0.057	4.190	<0.001	0.127	0.353	0.312	0.649	1.541
ENV_CSR × ENV_WTP	−0.054	0.042	−1.304	0.194	−0.136	0.028	−0.091	0.735	1.360
Gender	−0.056	0.096	−0.588	0.557	−0.245	0.133	−0.036	0.963	1.038
Panel C: Economic model (DV = ECO_PI)									
(Constant)	5.341	0.138	38.628	<0.001	5.068	5.614			
Zscore(ECO_CSR)	0.296	0.055	5.402	<0.001	0.188	0.405	0.418	0.676	1.479
Zscore(ECO_WTP)	0.199	0.053	3.792	<0.001	0.095	0.303	0.281	0.737	1.357
ECO_CSR × ECO_WTP	0.048	0.050	0.959	0.339	−0.050	0.145	0.064	0.905	1.105
Gender	−0.024	0.092	−0.259	0.796	−0.206	0.158	−0.017	0.990	1.010

Note(s): Unstandardized coefficients (B) are reported with SE, *t*, *p*, and 95% CI [LL, UL], alongside standardized coefficients (β). Predictors were mean-centered; interactions formed from centered terms. All VIF <5 (see Table S1 as appendix). †$p < 0.10$, *$p < 0.05$, **$p < 0.01$

Robustness

As a sensitivity test, we re-estimated all models by replacing composite means with factor scores (regression method) from a one-factor solution per CSR dimension (PAF, promax). Results were substantively unchanged: the sign, magnitude and significance of the CSR main effects and CSR × WTP interactions remained the same.

Discussion

By juxtaposing three CSR dimensions in the same model, our results clarify that the environmental dimension in our models exerts the largest marginal effect on intention, even after controlling for the others. We find that social, environmental and economic CSR each positively predict hotel consumers' purchase intentions (H1–H3), and that WTP does not moderate these relationships within the observed range (H4–H6). Consistent with prior work (Lim & Greenwood, 2017; Feng *et al.*, 2017; Murphy, 2005; Sheth & Parvatiyar, 2021), social CSR is associated with higher intentions to book, implying a greater likelihood of choosing the hotel. Similarly, environmental CSR shows a positive effect (Kim & Han, 2010; Lim & Greenwood, 2017), as does economic CSR (Lee *et al.*, 2012; Maignan, 2001; Moneva *et al.*, 2006). The economic effect is moderate in size, which is plausible given evidence that some economic CSR actions can be viewed as self-serving, attenuating their impact on intentions (Masulis & Reza, 2015).

As for the moderating effect of pricing, the literature shows contradictory findings. Some suggest that a WTP a higher price relates to expectations of better quality, and that consumers are willing to pay more for socially responsible products (Erdem, Swait, & Louviere, 2002; Ferreira *et al.*, 2010), while others suggest that whilst CSR is appreciated, it does not weigh enough to justify higher prices – or can even lead to triggering negative perceptions of a company (Öberseder *et al.*, 2011; Park & John, 2018; Sipilä *et al.*, 2022). We detected no moderation by WTP within the observed range; thus, CSR's positive effect on intentions appeared stable across WTP levels in this study. A possible explanation could be that the perceived value of the CSR initiatives or the perceptions of perceived price fairness outweighs price concerns (Auger & Devinney, 2007; Mohr, Webb, & Harris, 2001; Xia, Monroe, & Cox, 2004). Also, ethical and sustainable product or service features can be seen more as part of the intrinsic value of a product or service rather than an extra to be paid (e.g. Auger & Devinney, 2007).

Theoretical implications

Our results refine several theoretical accounts. First, considering social, environmental and economic CSR side by side indicates that CSR functions as a value- and identity-congruent signal that primarily shifts the attitude (and secondarily subjective-norm) pathways in the Theory of Planned Behavior (TPB). Second, the non-significant CSR × WTP terms suggest that, within stated-intention contexts, CSR acts more as a value heuristic than a price cue, qualifying price-perception predictions. Third, the comparatively stronger environmental association coheres with norm-activation/VBN views, implying that sustainability cues may trigger moral norms more readily in hotel choice. Finally, for economic CSR, positive links alongside "self-serving" risk point to competence trust and authenticity as likely mediators, motivating moderated-mediation tests in future work.

Practical implications

In our models, all three CSR dimensions increase purchase intentions, while CSR × WTP interactions are not significant. Managerially, hotels should (1) communicate specific, verifiable CSR actions at booking touchpoints, (2) test price-fairness thresholds for any CSR-linked premium and (3) pair economic CSR with visible service-quality investments to avoid "self-serving" perceptions. Notably, environmental CSR shows the largest marginal effect in

our models; highlight these initiatives with credible proof points (e.g. certifications, audits) to translate attitudes into bookings. Under heightened stakeholder scrutiny, CSR/sustainability communications should rest on three preconditions: (i) material, *quantified and time-bound targets* against a disclosed baseline; (ii) *transparent progress reporting* (methods, audits and setbacks included) and (iii) *independent standards/assurance* (e.g. ISO 14001/50,001, GRI, GSTC/B Corp certification). Managers should establish these foundations before testing any CSR-linked price premium; without them, perceived fairness and trust erode and WTP gains are unlikely.

First, hotel managers should actively engage in and emphasize CSR initiatives, especially environmental CSR initiatives as these have a good impact on customers. The strongest effect on purchase intentions was through environmental CSR initiatives, so managers and practitioners may want to choose to (mainly) focus on this type of CSR by integrating visible environmental practices into their operations, such as water saving measures, sustainable packaging or renewable energy use. Yet, social and economic CSR initiatives should certainly not be ignored, as they also have a significant positive effect on purchase intentions, and moreover, the three domains can complement and strengthen one another. Second, the findings of this study show that pricing does not negatively moderate the relationship between the three types of CSR and purchase intentions. This could be due to the trend that consumers are starting to see CSR practices as being inherent and regular elements of value, products and services. For hotels and managers, this could imply that they can leverage CSR practices they engage in as a differentiator, creating a competitive advantage by tactically developing CSR activities and emphasizing this engagement and effort. That way, CSR can be leveraged as a long-term differentiator rather than a short-term marketing tool. Hotels should integrate CSR into their general business model or even their brand identity, emphasizing ethical and sustainable values across different customer touchpoints. The lack of influence of WTP means that investing in CSR may not deter customers, even when prices are higher, while *not* working on in CSR may eventually have a negative effect on certain target groups and customers. CSR can enhance brand credibility (when holding to standards such as ISO standards or B Corp certification), increase customer loyalty and justify higher pricing, leading to a stronger position for hotels who adapt this strategy. Third, the hotel industry has to be aware of the changing environment concerning what their consumers value and which types of CSR initiatives customers value most. Given the volatile nature of "responsibility" in social and environmental domains, the role of CSR keeps evolving and is increasingly politicized in some markets. This makes it essential for hotel brands to monitor and adapt to shifting stakeholder expectations, while grounding action in material issues, measurable targets, transparent reporting and independent assurance. Such credibility safeguards help firms navigate value-laden debates without abandoning substantive commitments.

Limitations

This study has three main limitations. First, its cross-sectional, self-report design precludes causal claims and may entail common-method/social-desirability bias, despite anonymity and validated scales. Second, the convenience and snowball sampling strategy limits generalizability and may over-represent specific segments. Moreover, the study did not collect or model several demographic covariates (e.g. education, income) and only captured age and gender. Because demographic factors can shape both CSR evaluations and purchase intentions, omitting them may mask segment differences or inflate average effects. Future research should employ broader, probability-based samples, collect richer demographics (e.g. multi-group or interaction tests by age, gender, education, income). Third, measurement nuances - modest cross-loadings among CSR, WTP and purchase-intention items, lower reliability for parts of the intention scale and a single-item WTP - suggest scope for refinement. Items were retained given strong primary loadings and prior validation, but future work should confirm the structure via CFA and adopt multi-item price measures.

Conclusion

In response to our research question, we find that social, environmental and economic CSR initiatives each positively predict hotel consumers' purchase intentions. Moreover, WTP did not significantly moderate these relationships within the observed range, indicating that the intention-enhancing effects of CSR were stable across WTP levels. These results underscore the relevance of CSR in shaping intentions, while not speaking to actual payment behavior; future work should test real price trade-offs or experimental price manipulations. To advance this work, we recommend two priorities. First, establish causal evidence by manipulating both CSR type (e.g. social, environmental, economic) and price level in controlled experiments or A/B field tests on booking platforms, capturing consequential choices or incentivized WTP. This will identify fairness thresholds, segment differences and the true CSR × price trade-off beyond stated intentions. Second, refine and validate measurement: replace the single-item WTP with multi-item scales (e.g. price fairness, price–quality inference, price sensitivity), and conduct CFA/SEM to confirm discriminant validity among CSR, WTP and purchase intentions. Replication across larger, probability-based and cross-cultural samples will test robustness and enhance generalizability, providing a stronger empirical basis for managerial guidance.

Supplementary material

The supplementary material for this article can be found online.

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