

Examining the Relationship Among Corporate Social Responsibility, Organisational Performance and Job Satisfaction: Applied Study on Tour Operators

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Abstract

This study investigates the connections between tour operators' organizational effectiveness, employment satisfaction, and corporate social responsibility. A questionnaire was prepared for this purpose and given to 418 tour operator personnel. The correlation coefficient, simple regression analysis, and multiple regression analysis approaches were used to analyze the original data. According to the findings, there is a significant positive association between the three variables, and job satisfaction is a perfect mediator between the social responsibility of Egyptian tour operators and organizational performance. This study can assist tour operators in setting up a productive environment that will boost employee satisfaction while improving organizational performance.

Keywords: Corporate Social Responsibility, Job Satisfaction, Organisational Performance, Tour Operators.

Introduction

Corporate social responsibility has become a rapidly expanding field of study in recent years, as evidenced by the volume of studies published and the keen interest among corporate leaders around the world (Seaman & Williams, 2018), in addition to

the rising demand from customers, employees, societies, and governmental bodies for thorough evaluations of how organizations adhere to the standards of CSR (Chiang, 2010). Numerous studies have been conducted due to the concept's significance for the global business community in addition to identifying the variables influencing an organization's social responsibility, such as those by Carroll and Buchholtz (1996); Dahlsrud (2008); Ganescu (2012); Lantos (2001), and Latapí Agudelo, Jóhannsdóttir, and Davídsdóttir (2019), who dealt with the interpretation of the economic, social, environmental, and legal aspects of an organization's social responsibility in many human activities. In addition, studies like Barakat et al. (2016); Chiang (2010); Koh and Boo (2001); Lee et al. (2009); Peterson (2004) and Omer (2018) examined the connection between an organization's social responsibility and job satisfaction to shed light on the notion that an organization's social responsibility directly raises the level of job satisfaction. According to studies by Tamajón and Font ; Tziner et al. (2011) and You et al. (2013), there is a positive correlation between an organization's social responsibility and its employees' job satisfaction.

Numerous research has looked into the connection between organizational performance and work happiness in the same environment. Some investigations, like Chen and Silverthorne (2008); Han (2008) and Lee, Tan, and Javalgi (2010), concluded that the two factors had a positive, statistically significant association. Other investigations, like that of Brayfield and Crockett (1955), found the exact reverse; there is no link. Callan and Thomas (2009); Mishra and Suar (2010); Orlitzky, Schmidt, and Rynes (2003) and Ducassy (2013) are a few studies that looked at the connection between corporate social responsibility and organizational performance as well as the effects of CSR on that performance. It is important to note that the research findings used to explain the connection between corporate social responsibility and organizational performance varied and clashed with one another. Studies like Callan and Thomas (2009); Inoue and Lee (2011); Peters and Mullen (2009) and Lin, Yang, and Liou (2009)'s found no correlation between the two variables, but others like Nelling and Webb (2009) did not find any correlation either. A 2014 study by Demetriades and Auret (2014) and Auret found an unfavorable link between social responsibility and performance. These discrepancies in the results have been supported to the point

where they may stem from how challenging it is to gauge an organization's social responsibility (Goll & Rasheed, 2004).

The majority of studies, including, Alvarado-Herrera et al. (2017); Contreiras, Machado, and Duarte (2016); Font and Lynes (2018); Henderson (2007); Lund-Durlacher (2015); Sheldon and Park (2011); Tamajón and Font (2013b), investigated the role of the tourism industry towards social responsibility and sustainability. This is true even though there is literature on corporate social responsibility and corporate performance in many sectors, including the tourism sector. Additionally, an absence of research dealt directly with the function of tour operators, such as Baniya, Thapa, and Kim (2019) and Baniya and Rajak (2020). Additionally, a study by examined the connection between tour operators' social responsibility and performance. Surprisingly, the author could not locate any research that addressed the interactions between tour operators' social responsibility, employee happiness, and organizational performance. By examining the relationships between these variables as well as the mediating role of employees' job satisfaction on the relationship between the social responsibility of tour operators and their performance, this study aims to examine how employees of tour operators perceive corporate social responsibility and how it impacts their job satisfaction and organizational performance of tour operators.

Literature Review

Corporate Social Responsibility

Social responsibility is not a brand-new concept. In actuality, it's been around for a while. One of the first writers to explore this word in the literature was Bowen, Gond, and Bowen (2013), who focused on businesspeople's obligations to society. The response to this question gave the word "social responsibility" its initial definition. Many definitions followed, including those offered by Heald (1957) and Davis (1960). They described corporate social responsibility as the actions of businesspeople for motives other than the organization's immediate economic or technical interest. Following his forerunners' footsteps, Heald (1970) adopted the term from the standpoint that it explains the relationship between the organization and

society. [Eilbirt and Parket \(1973\)](#) dealt with corporate social responsibility as a more general and comprehensive concept of good-neighborly relations. By approaching the concept of corporate social responsibility from a fresh angle – the financial, legal, ethical, and discretionary obligations society places on organizations – Carroll made a significant contribution to the definition of what it means. This interpretation of Carroll has been prevalent in academic investigations over the past forty years. The idea of corporate social responsibility was expanded in 1984 by [Epstein \(1987\)](#), who also introduced the concept of stakeholder groups and business ethics. [Hopkins \(2016\)](#) defined corporate social responsibility in the same framework as efforts to treat internal and external stakeholders ethically. The idea continued to be developed. [Holme and Watts \(2001\)](#) defined corporate social responsibility as an organization's effort to support the local community's economic development and a commitment to act ethically. The Commission of the European Communities defined it as integrating social and environmental concerns of organizations into their business operations in 2002 [Dahlsrud \(2008\)](#).

Organizations work to develop strategies that take into account factors relating to economic performance, social performance, and environmental performance. As a result, social responsibility becomes an integral part of the organization, which has numerous advantages, such as lowering risks and costs, maximizing profits, gaining a competitive edge, and having a positive reputation in the community. Committing to social responsibility ensures that all societal members support an organization's development goals and mission and help it achieve its objectives ([Ganescu, 2012](#)). Researchers raced to define and outline various facets of the organization's social responsibility. One of the most significant of these attempts was that made by [Lantos \(2001\)](#), who divided the three dimensions of an organization's social responsibility into three categories: ethical, altruistic, and strategic. Among the most significant efforts made in this area, Carroll's model established four elements of an organization's social responsibility: the economic, legal, ethical, and charitable dimensions ([Carroll & Buchholtz, 1996](#)). It was chosen to measure the social responsibility variable for tour operators as the independent variable of this study because it is the model utilized in most studies.

Job Satisfaction

One of the management of the most crucial concerns in organizations is job satisfaction. To have a deeper knowledge of the idea and components of job satisfaction, management should work to enhance organizational performance (Putman, 2002). As a result, researchers have made various attempts to explain the idea of job happiness. Robert Hoppock, cited by Bowling and Cucina (2015), made one of the most significant contributions to the interpretation of the concept of job satisfaction when he stated that it is a collection of psychological, physiological, and environmental factors that lead an employee to say honestly and fearlessly that he is satisfied with his job. According to Lee, An, and Noh (2012), job satisfaction is a condition of balance between environmental, psychological, and mental factors that affect and regulate how satisfied employees are with their jobs. According to Stephen P (2013), job satisfaction is a worker's favorable attitude toward their work. This emotion is the outcome of weighing the advantages and traits of job contentment. Taylor (2014) made the case that job satisfaction is a collection of attitudes and emotions that employees have toward their work, and positivity regarding the job is associated with job satisfaction.

The management of organizations now places a lot of emphasis on paying attention to employees and how satisfied they are at work. This is because dealing with employees is dictated by the idea that they are a valuable resource for the company and that employee satisfaction affects the success of the company as a whole and is a key factor in determining its survival and continuity (Ey & Yazdanifard, 2014). Given its significance, academics battled to identify the factors influencing job satisfaction. Four elements were identified by Kaur, Gupta, and Gupta (2012) as having an impact on job satisfaction: individual, social, cultural, organizational, and environmental influences. In addition, Lee et al. (2012) addressed a group of work-related factors that influence job satisfaction, such as pay, promotion, respect, working conditions, and human factors, which include both internal human factors like a person's values and abilities and external human factors like supervisors and coworkers in the organization as well as clients and stakeholders outside the organization. According to Smith (1969), five key aspects influence job satisfaction: money, prospects for advancement, duties and workloads, relationships with

superiors, and coworkers. Studies on job satisfaction frequently employ this categorization of variables. This categorization was used to explore the work satisfaction variable, the study's mediating variable.

Organizational Performance

Organizational performance has gained more attention in recent years, presumably due to its connection to all aspects of human activity. 2020 (Demeke & Tao, 2020). According to Robbins and Judge (2009), an organization is a social unit comprised of individuals who regularly collaborate on shared objectives. To gain a thorough understanding of organizational performance, he emphasized the importance of knowing and comprehending organizational theories. Researchers fought to develop models that examine and gauge organizational performance due to organizational theory. Despite the diversity of these models and concepts in the literature, there is no consensus on the metrics used to measure organizational success (Scott & Davis, 2015). For instance, Kaplan and Norton (1992) argued that we could predict an organization's future performance by its capacity to plan its resources properly. Venkatraman and Ramanujam (1987) identified financial, operational, and organizational effectiveness as criteria for assessing organizational performance. Using the methodology, they proposed the Balanced Scorecard approach, a balanced and comprehensive measurement tool, in 1992. This approach deals with the organization's performance from a different perspective than the traditional one, which only focuses on aspects of financial indicators. Instead, it relies on other performance indicators to measure the organization's organizational performance, which considers customers, operational processes, innovation, and continuous improvement (Demeke & Tao, 2020; Kaplan & Norton, 1992). To make the Balanced Scorecard approach more cohesive, a fifth perspective focused on social and environmental sustainability was added to the four already existing aspects (Kaplan & Norton, 2001). This study will assess the organizational performance variable for tour operators as the dependent variable using the updated Balanced Scorecard approach and its five perspectives.

Hypotheses Development

Keeping above mentioned factors in view, in this study, the interrelationships

among corporate social responsibility, organizational performance, and job satisfaction will be examined as perceived by employees at tour operators via the following hypotheses:

H1: Corporate social responsibility positively impacts tour operators' organizational performance as perceived by employees.

H2: Job satisfaction positively impacts tour operators' organizational performance as perceived by employees.

H3: Corporate social responsibility positively impacts the job satisfaction of tour operators as perceived by employees.

H4: Job satisfaction mediates the relationship between corporate social responsibility and the organizational performance of tour operators as perceived by employees.

Research Methodology

Measures of the Variables

This study used a close-ended questionnaire to gather primary data quantitatively. To guarantee that a trustworthy scale is utilized, the scale for assessing the three research variables was established from an extensive literature assessment. The independent variable in this study, "Corporate Social Responsibility," was measured using [Carroll \(1979\)](#) scale of corporate social responsibility. The scale's four reflective dimensions are legal, economic, ethical, and philanthropic considerations. Five dimensions, created by [Smith \(1969\)](#), were used to quantify the mediator variable "Job Satisfaction of Employees at Tour Operators," which was taken from the most often used categorization. The five factors contributing to job happiness are salary, chances for advancement, workload, relationships with superiors, and coworkers. The Balanced Scorecard approach, which was first introduced by [Kaplan and Norton \(1992\)](#), was used to measure the dependent variable "Organisational Performance of Tour Operators" (customers, financial, internal business, and innovation and learning). Later, a fifth social and environmental sustainability aspect was added to it ([Kaplan & Norton, 2001, 2004](#)). Due to the sensitivity of this type of data and the potential for inaccurate or partial replies, 12 specialists in the tourism sector advised against including questions about the financial elements when pre-testing the questionnaire. Customer perspective, environmental

performance perspective, social performance perspective, internal business process perspective, and learning and growth process perspective are the five perspectives utilized to measure the dependent variable "Organisational Performance of Tour Operators."

Sample Size

The workers of Egyptian travel companies make up the study's target demographic. Based on the 2,281 licensed Egyptian tour operators (ETAA, 2022) and the assumption that each company has an average of 5 employees, the total number of study participants is equal to 11405 employees. The minimum study sample is 372, according to the Stephen Sampson equation below.

$$n = \frac{Nxp(1 - p)}{[[N - 1 x(d^2 \div z^2)] + p(1 - p)]}$$

Where n representssample size,p denotesthe probability distribution,N is the population size,and Zindicatethe confidence level(95%).

Data Collection

The staff of Egyptian travel companies was given 418 questionnaires using the random sample approach (Ibeh, Brock, & Zhou, 2004). 386 surveys were submitted. Due to inaccurate answers or failure to complete all questions, 4 questionnaires were disqualified. Therefore, 382 people were used in this study, with a response rate of 91%. There were three primary sections to the questionnaire. The independent variable "Corporate Social Responsibility" and its four dimensions were the subject of the first section, which consisted of 21 sentences. The third section, which consists of 22 sentences, is related to the dependent variable "Organisational Performance." In contrast, the second section, which consists of 26 sentences, is associated with the mediator variable "Job Satisfaction" with its five dimensions. The questionnaire's statements were rated by respondents on a five-point Likert scale, with one denoting strongly disagree and five denoting strongly agree.

Data Analysis

Excel Spreadsheet in Office 2016 and the statistical program SPSS version 25 were

used to analyze the study's data. One sample T-test, Spearman correlation coefficient, simple, and multiple regression analysis were used as data analysis approaches for this investigation. The statistical significance of corporate social responsibility and job satisfaction was determined using the one-sample T-test. The relationship between the independent variable "Corporate Social Responsibility of Tour Operators" and the mediator variable "Job Satisfaction of Employees at Tour Operators," as well as the relationship between each of them individually and the dependent variable "Organisational Performance in Tour Operators" were also examined using the Spearman correlation coefficient. The impact of the mediator variable "Job Satisfaction of Employees at Tour Operators" on the dependent variable "Organisational Performance in Tour Operators" and the effect of the independent variable "Corporate Social Responsibility of Tour Operators" on the dependent variable "Organisational Performance in Tour Operators" were both examined using regression analysis.

Results

Instrument Reliability and Validity:

The reliability of the study scales was tested using Cronbach's coefficient alpha to determine the internal consistency of all dimensions.

Table 1. Instrument Reliability and Validity Examination

Variables/Sub-variable	Cronbach Alpha	Validity
1- Corporate Social Responsibility Variable	0.891	0.938
- Legal Responsibility	0.781	0.889
- Economic Responsibility	0.774	0.837
- Ethical Responsibility	0.884	0.930
- Philanthropic Responsibility	0.732	0.812
2- Job Satisfaction Variable	0.889	0.949
- Income	0.724	0.848
- Promotion opportunities	0.746	0.812
- Tasks and workloads	0.748	0.849
- Relationship with superiors	0.758	0.853
- Relationship with coworkers	0.790	0.892
3- Organisational Performance Variable	0.787	0.889

- Customer Perspective	0.782	0.848
- Environmental Performance Perspective	0.774	0.853
- Social Performance Perspective	0.746	0.837
- Internal Business Process Perspective	0.714	0.812
- Learning and growth Process Perspective	0.732	0.837

Table 1 demonstrates that Cronbach's alpha coefficient, which measures the internal consistency and reliability of the scales used to measure the study variables, ranges from 0.714 to 0.889, exceeding the minimum admissible statistical significance value (0.6). (Field, 2014; Sekaran, 2003). Additionally, the instrument's validity is indicated by the validity coefficient values of 0.889 for organization performance, 0.949 for job satisfaction, and 0.938 for corporate social responsibility.

Dimensions of the Corporate Social Responsibility Variable:

The data from employees' answers to the first part of the questionnaire, which covered the four dimensions of the independent variable "Corporate Social Responsibility" (Legal Responsibility, Economic Responsibility, Ethical Responsibility, and Philanthropic Responsibility), was analyzed to determine the extent to which Egyptian tour operators practice social responsibility. The analyses' findings are displayed in Tables 2 and 3.

Table 2. One Sample T-test and Relative Importance Index of Corporate Social Responsibility Dimensions

Dimensions	Mean	Std. deviation	IRR	Importance	Ranking	t	Sig. (2-tailed)
Legal Responsibility	4.21	0.780	0.842	High	2	11.886	0.000
Economic Responsibility	4.27	0.612	0.854	High	1	13.158	0.000
Ethical Responsibility	3.44	1.326	0.688	Moderate	4	7.229	0.000
Philanthropic Responsibility	3.45	1.122	0.698	Moderate	3	8.424	0.000
CSR Variable	3.71	0.622	0.742	Moderate	---	9.628	0.000

As one of the dimensions of the independent variable "Corporate Social

Responsibility," Table 2 demonstrates that the relative importance of the two dimensions of economic responsibility and legal responsibility was high compared to the other aspects of the variable. This can be explained by the fact that tour operators are more concerned with the economic and legal elements than ethical duty and charitable obligation. According to tour operators' employees, the two dimensions' relative relevance score was 0.854 and 0.842, respectively. Given that economic and legal factors are the primary forces behind any firm, it might make sense. It is important to note that tour operators were interested in ethical duty and philanthropic responsibility, though not to the same extent as they were in the other two dimensions. This indicates that these two dimensions are of equal importance to them. Nevertheless, all "t" values are statistically significant at the 0.05 level of significance.

The table also reveals that the independent variable "Corporate Social Responsibility" scored values of 3.71 and 0.742 for its overall relative importance and 0.742 for its total mean, respectively, indicating that employees' perceptions of the practice of social responsibility in Egyptian tour operators are at a moderate level.

Table 3. Relative Importance Index for Corporate Social Responsibility Elements

Elements "Statements"	Mean	Std. deviation	IRR	Importance	Ranking
Legal Responsibility					
1- LR1.	4.22	0.433	0.844	High	3
2- LR2.	3.42	1.192	0.684	Moderate	11
3- LR3.	4.2	0.398	0.84	High	5
4- LR4.	4.2	0.398	0.84	High	5
5- LR5.	3.56	1.212	0.712	Moderate	8
Economic Responsibility					
6- ER1.	3.61	0.982	0.722	Moderate	7
7- ER2.	4.21	0.368	0.842	High	4
8- ER3.	3.44	1.194	0.688	Moderate	10
9- ER4.	4.31	0.428	0.862	High	1
10- ER5.	4.27	0.388	0.854	High	2
Ethical Responsibility					
11- TR1.	3.46	0.864	0.692	Moderate	9
12- TR2.	3.76	0.988	0.752	Moderate	6
13- TR3.	4.2	0.398	0.84	High	5
14- TR4.	3.46	0.864	0.692	Moderate	9
15- TR5.	3.56	1.212	0.712	Moderate	8
16- TR6.	2.82	1.348	0.574	Low	14
Philanthropic Responsibility					

17- PR1.	3.61	0.864	0.722	Moderate	7
18- PR2.	3.17	1.248	0.634	Low	13
19- PR3.	3.56	1.212	0.712	Moderate	8
20- PR4.	3.46	0.864	0.692	Moderate	9
21- PR5.	3.405	1.164	0.681	Moderate	12

The study sample's responses to all 21 statements of the independent variable "Corporate Social Responsibility" spread over its four dimensions are shown in Table 3, along with the mean, relative importance, and standard deviation. The highest relative importance value among all statements was for statement no. 9, "The organization aims to achieve the highest level of efficiency in the work," with a relative importance of 0.862 and a mean of 4.31. The relative importance of all statements of all variable dimensions ranged from 0.862 to 0.574. With a mean score of 4.27 and a relative significance of 0.854, phrase 10, "The organization is keen to achieve its economic returns through legitimate means," was ranked second among the phrases. This demonstrates the tour operators' keen interest in the economic aspect, which makes sense given that they are primarily profit-oriented businesses.

Statements 13 and 12, which are related to the dimension of ethical responsibility, were ranked fifth and sixth among all the statements of the independent variable does not imply that tour operators are not paying attention to the ethical and philanthropic responsibilities of the company. Additionally, statements 17, 19, and 20 – which pertain to the aspect of philanthropic commitment – ranked seventh, eighth, and ninth among all the statements of the independent variable, respectively, indicating that Egyptian tour operators have some interest in these issues, albeit at a moderate level compared to the economic and legal issues.

Dimensions of the Job Satisfaction Variable

The second part of the questionnaire, which covered the five dimensions of the mediating variable "job satisfaction," including income, promotion opportunities, tasks and workloads, relationships with superiors, and relationships with coworkers,

was used to analyze the data from the responses of tour operator employees to determine the level of job satisfaction of those employees. [Tables 4](#) and display the analysis findings (5).

Table 4. One Sample T-test and Relative Importance Index of Job Satisfaction Dimensions

Dimensions	Mean	Std. deviation	IRR	ImportanceRanking	t	Sig. (2-tailed)	
Income	4.41	0.211	0.882	High	1	13.224	0.000
Promotion opportunities	4.295	0.384	0.859	High	2	11.482	0.000
Tasks and workloads	3.31	1.122	0.662	Moderate	5	7.422	0.001
Relationship with superiors	4.21	0.411	0.842	High	3	10.282	0.000
Relationship with coworkers	3.72	0.984	0.744	Moderate	4	7.844	0.001
Job Satisfaction Variable	4.24	0.512	0.848	High	--	9.447	0.000

The five aspects of the mediating variable "work satisfaction" are shown in [Table 4](#), along with their means and relative weights. While the dimension of tasks and workloads ranked fifth among the five factors causing job satisfaction, with a mean of 3.31 and a degree of the relative importance of 0.662, indicating that employees do not find their jobs to be particularly stressful, the dimension of income scored the highest value of mean and relative importance, 4.41 and 0.882 respectively, among all dimensions as perceived by employees at tour operators. Nevertheless, all "t" values are statistically significant at the 0.05 level of significance.

The table also reveals that the mediating variable "Job Satisfaction" scored values of 4.24 and 0.848 for its overall mean and relative importance, respectively, indicating that employees at tour operators generally had high levels of job satisfaction.

The responses of the study sample to all 26 statements of the mediating variable "Job Satisfaction" dispersed over the five dimensions are shown in [Table 5](#), along with the mean, relative importance, and standard deviation. Statement No. 4, "The organization provides employees with a health care program," related to the dimension of income, had the highest relative importance of all the statements. In contrast, Statement No. 9, "The organization adopts clear and declared rules for job promotion," related to the dimension of promotion opportunities, had the same relative importance. It's also important to note that statement number 26, "Employees in the organization care about each other's

difficulties," which is related to the dimension of relationships with coworkers, had the lowest relative relevance score of all the statements. This is in line with the observation in the previous table * that workers frequently give their salaries and career advancement chances more thought than their interactions with coworkers. As a result, among the aspects contributing to employee happiness at tour operators, the dimension of relationships with coworkers has the lowest value.

Table 5. Relative Importance Index for Job Satisfaction Elements

Elements "Statements"	Mean	Std. deviation	IRR	Importance	Ranking
Income					
1- INC1.	4.32	0.311	0.864	High	2
2- INC2.	4.32	0.311	0.864	High	2
3- INC3.	4.26	0.445	0.852	High	5
4- INC4.	4.44	0.224	0.888	High	1
5- INC5.	4.26	0.445	0.852	High	5
6- INC6.	4.19	0.622	0.838	Moderate	7
Promotion Opportunities					
7- PO1.	4.26	0.445	0.852	High	5
8- PO2.	4.275	0.312	0.855	High	3
9- PO3.	4.44	0.224	0.888	High	1
10- PO4.	4.275	0.312	0.855	High	3
11- PO5.	3.56	1.212	0.712	Moderate	9
Tasks and Workloads					
12- TW1.	3.61	1.116	0.722	Moderate	8
13- TW2.	4.2	0.396	0.84	High	6
14- TW3.	2.88	1.348	0.576	Low	11
15- TW4.	3.46	0.864	0.692	Moderate	10
16- TW5.	3.46	0.864	0.692	Moderate	10
Relationship with superiors					
17- RS1.	4.27	0.388	0.854	High	4
18- RS2.	4.27	0.388	0.854	High	4
19- RS3.	4.19	0.622	0.838	Moderate	7
20- RS4.	4.2	0.396	0.84	High	6
21- RS5.	4.2	0.396	0.84	High	6
Relationship with coworkers					
22- RW1.	3.46	0.864	0.692	Moderate	10
23- RW2.	3.46	0.864	0.692	Moderate	10

24- RW3.	3.56	1.212	0.712	Moderate	9
25- RW4.	3.46	0.864	0.692	Moderate	10
26- RW5.	2.86	1.348	0.572	Low	12

Dimensions of the Organisational Performance Variable:

The data from the employees' responses to the third section of the questionnaire, which covered the five dimensions of the dependent variable "Organisational Performance" (Customer Perspective, Environmental Performance Perspective, Social Performance Perspective, Internal Business Process Perspective, and Learning and Growth Process Perspective), was analyzed to determine the level of organizational performance in the Egyptian tour operators. Tables 6 and display the analysis' findings (7).

Table 6. Relative Importance Index of Organisational Performance Dimensions

Dimensions	Mean	Std. deviation	IRR	Importance	Ranking
Customer Perspective	4.31	0.243	0.862	High	1
Environmental Performance Perspective	3.62	0.822	0.724	Moderate	3
Social Performance Perspective	4.24	0.432	0.848	High	2
Internal Business Process Perspective	3.51	0.962	0.702	Moderate	4
Learning and growth Process Perspective	3.46	1.122	0.692	Moderate	5
Organizational Performance Variable	3.828	0.782	0.76	Moderate	--

The mean and relative weights of the five components of the dependent variable "Organisational Performance" are shown in Table 6. While the dimension of learning and growth process perspective ranked fifth of the five factors that reflect the organizational performance of tour operators, the dimension of customer perspective scored the highest mean and relative importance, 4.31 and 0.862, respectively, among all sizes as perceived by employees at tour operators. This indicates that tour operators pay great attention to customers, which makes sense for any organization in any business and not just tourism.

This result seems a little odd in light of the previous finding, which demonstrates that tour operators pay close attention to their customers, but what can be accepted is that this fifth dimension, the "learning and growth process perspective," has moderate importance, not low importance, indicating that there is a moderate level of interest with tour operators to offer a variety of tourism programs and extra services that attract more customers. Nevertheless, all "t" values are statistically significant at the 0.05 level of significance.

The table also reveals that the dependent variable "Organisational Performance" scored a total mean and overall relative importance of 3.8 and 0.76, respectively, indicating that the interest of tour operators in the level of organizational performance was generally moderate as perceived by tour operator employees.

Table 7. Relative Importance Index for Organisational Performance Elements

Elements "Statements"	Mean	Std. deviation	IRR	Importance	Ranking
Customer Perspective					
1- CP1.	4.2	0.396	0.84	High	5
2- CP2.	3.46	0.864	0.692	Moderate	11
3- CP3.	4.26	0.445	0.852	High	4
4- CP4.	4.27	0.388	0.854	High	3
5- CP5.	3.46	0.864	0.692	Moderate	11
Environmental Performance Perspective					
6- EPP1.	3.68	0.968	0.736	Moderate	8
7- EPP2.	3.76	0.988	0.752	Moderate	7
8- EPP3.	3.56	1.212	0.712	Moderate	10
9- EPP4.	3.61	1.116	0.722	Moderate	9
10- EPP5.	3.17	1.248	0.634	Low	12
Social Performance Perspective					
11- SPP1.	4.32	0.311	0.864	High	1
12- SPP2.	4.26	0.445	0.852	High	4
13- SPP3.	4.2	0.396	0.84	High	5
14- SPP4.	4.275	0.312	0.855	High	2
15- SPP5.	3.17	1.248	0.634	Low	12
Internal Business Process Perspective					
16- IBPP1.	3.61	1.116	0.722	Moderate	9
17- IBPP2.	3.56	1.212	0.712	Moderate	10
18- IBPP3.	4.19	0.622	0.838	Moderate	6
19- IBPP4.	3.61	1.116	0.722	Moderate	9

Learning and growth Process Perspective						
20- LGPP1.	3.76	0.988	0.752	Moderate	7	
21- LGPP2.	3.56	1.212	0.712	Moderate	10	
22- LGPP3.	3.46	0.864	0.692	Moderate	11	

The responses of the study sample to all 22 statements of the dependent variable "Organisational Performance" divided over the variable's five dimensions are shown in Table 7, along with the mean, relative importance, and standard deviation. The range of relative importance for all statements across all variable dimensions was between 0.864 and 0.634. Statement 11, "The organization puts great effort into training, qualifying, and educating human resources," had the highest relative importance, with a mean of 4.32, and statement 14, "The organization adjusts its employee recognition program," had the second-highest value of relative importance. Although this dimension is ranked second among the five dimensions that describe the performance of tour operators, it is important to emphasize that the two lines in this context correspond to the same dimension, the "social performance perspective." Sentence No. 9, "The organization adopts clear and declared rules for job promotion," has the highest relative importance among all the statements. It agrees in purpose with sentences Nos. 11 and 14, which belong to the dependent variable "Organisational Performance." This result is consistent with the analysis of the mediating variable "Job Satisfaction," where sentence No. 9 has the highest relative importance among all the statements.

It is also important to note that statement number 10, "The transportation used by the organization is environmentally friendly," had the lowest relative importance score of all the statements, with a relative importance of 0.634 and a mean of 3.17. This is a logical outcome given Egypt's absence of this kind of bus. Additionally, clause No. 15 ("The organization adjusts its organizational structure in line with changes in the work environment to ensure its sustainability"), which is related to the social performance perspective dimension, produced the same outcome.

- Correlations Between variables

It is vital to investigate whether there is a connection between the variables to test their impact relationship. To determine whether there is a correlation and how strong it is, a correlation analysis was done between the variables measuring corporate

social responsibility, which has four dimensions; organizational performance, which has five dimensions; and job satisfaction, which has five dimensions. [Table 8](#) presents the overall outcomes.

Table 8. Correlations between variables.

Correlations		
Variables	Corporate Social Responsibility	Job Satisfaction
Corporate Social Responsibility	1	*0.758
Organizational Performance	*0.682	*0.884

* Correlation is significant at the 0.01 level (2-tailed).

The previous table's findings demonstrate a direct correlation with statistical significance between the variable of tour operators' corporate social responsibility with its four dimensions and the variable of employees' perceptions of the organization's performance, where the correlation coefficient is 0.68 (moderate strength) at the level of 0.01, and a direct correlation with statistical significance between the variable of job satisfaction with its five di The measure of tour operators' corporate social responsibility with its four dimensions and the variable of employees' job satisfaction are directly correlated with statistical significance in the same context, with a correlation coefficient of 0.758 (high strength) at the level of 0.01. There is thus evidence of a direct association between the three research variables.

Test of the hypotheses:

Simple and multiple linear regression models were used to determine the impact link between the study's variables as perceived by employees at tour operators. [Tables 9, 10, 11, 12, 13, and 14](#) present the findings of examining the relationships between corporate social responsibility and organizational performance, job satisfaction, organizational performance, and corporate social responsibility and work satisfaction.

Table 9. Simple Regression analysis between Corporate Social Responsibility and Organisational Performance)

- Corporate Social Responsibility "Independent Variable."						
- Organisational Performance "Dependent variable."						
R ²	F Value	Sig.	Beta	T Value	Sig.	VIF
0.384	48.36	0.000	0.712	10.616	0.000	1.088

As can be deduced from the score of the "t" value and its related "p" value, the results of the basic regression model showed a significant association between corporate social responsibility as an independent variable and organizational performance as a dependent variable. The beta value was 0.712, which means that a one-degree increase in corporate social responsibility leads to an increase in the organizational performance of tour operators of 0.712. The F value and p-value indicate that it is significant at the 0.000 level, and it may be concluded that the independent variable (corporate social responsibility) explains 38.4% of the variation in the dependent variable (organizational performance of tour operators).

Additionally, a multiple regression analysis has been carried out to determine which of the independent sub-variables (dimensions) of corporate social responsibility has the greatest influence on the dependent variable, which is represented by the organizational performance of tour operators and is shown in [Table 10](#), which is the dependent variable.

Table 10. Results of multiple regression analysis between dimensions of corporate social responsibility and organizational performance

Sub-variables \ Variable	Organizational Performance of Tour Operators			
	Beta	T Value	P Value	Significance
Constants	2.344	9.824	0.000	Significant
Legal Responsibility	0.173	2.112	0.03	Significant
Economic Responsibility	0.194	1.967	0.01	Significant
Ethical Responsibility	0.242	3.321	0.000	Significant
Philanthropic Responsibility	0.225	3.186	0.002	Significant

R² = 0.626 / F Value = 43.22 / Sig. 0.000

[Table 10](#)'s findings show that all the sub-variables (dimensions) of the corporate social responsibility variable impact the organizational performance of tour operators,

with ethical responsibility having the greatest influence, followed by philanthropic responsibility. If all other factors are held constant, ethical responsibility would have a 0.242 effect on the organizational performance of tour operators. As a result, the following equation can be used in a regression model to predict the dependent variable:

$$Y = 2.344 + 0.173X_1 + 0.194X_2 + 0.242X_3 + 0.225X_4$$

Table 11. Simple Regression analysis between Job Satisfaction and Organisational Performance

- Job Satisfaction "Independent Variable."					
- Organisational Performance "Dependent variable."					
R ²	F Value	Sig.	Beta	T Value	Sig.
0.616	51.82	0.000	0.854	12.244	0.000

The results of the simple regression model demonstrated a significant relationship between the job satisfaction of employees as an independent variable and the organizational performance of tour operators as a dependent variable, which can be inferred from the score of the "t" value and its associated "p" value. The score of R² shows that the independent variable (job satisfaction) explains 61.6% of the variation in the dependent variable (organizational performance of tour operators). The beta value was 0.854, which means that a one-degree increase in employees' job satisfaction leads to an increase in the organizational performance of tour operators of 0.854. F value and its p-value indicate that it is significant at the level 0.000, and it may be concluded that the model is fit and good in representing the relationship between the two variables, which supports the second hypothesis H2 "Job satisfaction has a positive impact on organizational performance of tour operators as perceived by employees."

Also, a multiple regression analysis has been performed to determine which of

the independent sub-variables (dimensions) of employees' job satisfaction has the most impact on the dependent variable represented by the organizational performance of tour operators, as shown in [Table 12](#).

Table 12. Results of multiple regression analysis between dimensions of job satisfaction and organizational performance

Sub-variables \ Variable	Organizational Performance of Tour Operators			
	Beta	T Value	P Value	Significance
Constants	1.764	9.226	0.000	Significant
Income	0.294	3.441	0.000	Significant
Promotion opportunities	0.224	2.112	0.01	Significant
Tasks and workloads	0.022	0.645	0.522	Insignificant
Relationship with superiors	0.045	1.122	0.236	Insignificant
Relationship with coworkers	0.249	3.266	0.01	Significant

R² = 0.644 / F Value = 48.46 / Sig. 0.000

According to [Table 12](#), the most influential sub-variable of job satisfaction of employees on the organizational performance of tour operators was income, followed by a relationship with coworkers and promotion opportunities. Income affects the organizational performance of tour operators by 0.294%, assuming all other factors remain constant. Consequently, the equation for the regression model that predicts the dependent variable can be expressed as follows:

$$Y = 1.764 + 0.294X_1 + 0.224X_2 + 0.249X_5$$

Table 13. Simple Regression analysis between Corporate Social Responsibility and Job Satisfaction

- Corporate Social Responsibility "Independent Variable."					
- Job Satisfaction "Dependent variable."					
R ²	F Value	Sig.	Beta	T Value	Sig.
0.598	49.67	0.000	0.824	11.472	0.000

The findings of the simple regression model revealed a significant association between corporate social responsibility as an independent variable and the work

satisfaction of employees at tour operators as a dependent variable, as indicated by the t-score and p-value. R2 indicates that the independent variable (business social responsibility) accounts for 59.8% of the variance in the dependent variable (job satisfaction of employees at tour operators). The beta value was 0.824, which indicates that an increase of one degree in corporate social responsibility results in an increase of 0.824 in job satisfaction among tour operators' employees. F value and its p-value indicate that it is significant at the 0.000 level. It can be concluded that the model is fit and accurate in representing the relationship between the two variables, thus supporting the third hypothesis, H3: "Corporate social responsibility has a positive effect on job satisfaction of tour operators as perceived by their employees."

Also, a multiple regression analysis has been conducted to determine which of the independent sub-variables (dimensions) of corporate social responsibility has the greatest influence on the dependent variable, which is the work satisfaction of tour operator employees, as shown in [Table 14](#).

Table 14. Results of multiple regression analysis between dimensions of corporate social responsibility and job satisfaction

Sub-variables \ Variable	Job Satisfaction of Employees at Tour Operators			
	Beta	T Value	P Value	Significance
Constants	4.226	9.824	0.000	Significant
Legal Responsibility	0.212	2.924	0.01	Significant
Economic Responsibility	0.228	3.234	0.000	Significant
Ethical Responsibility	0.209	2.665	0.04	Significant
Philanthropic Responsibility	0.193	2.419	0.02	Significant

R² = 0.632 / F Value = 46.28 / Sig. 0.000

According to [Table 14](#), all sub-variables (dimensions) of the corporate social responsibility variable influence the variable of work satisfaction among tour operator personnel. The most influential sub-variable on job satisfaction of employees at tour operators was economic responsibility, followed by legal obligation. Financial responsibility affects by 0.228 job satisfaction of employees at tour operators if all other factors remain constant. The variables together explain 63.2% of the changes.

Consequently, the equation for the regression model that predicts the dependent variable can be expressed as follows:

$$Y = 4.226 + 0.212X_1 + 0.228X_2 + 0.209X_3 + 0.193X_4$$

Examining the Mediation Effect

This study applied the model constructed by Baron and Kenny (1986); Gilbert, Fiske, and Lindzey (1998); Judd and Kenny (1981); MacKinnon et al. (2002), which was developed by Frazier, Tix, and Barron (2004), to test the mediation effect of employee work satisfaction. This model was based on four successive steps: first, demonstrating the presence of a significant impact of the independent variable on the dependent variable (Path C1), Figure 1, then demonstrating the presence of a significant effect of the independent variable on the mediating variable (Path A), Figure 2, and finally demonstrating the presence of a significant effect of the mediating variable on the dependent variable (Path B), Figure 3. (Frazier et al., 2004).

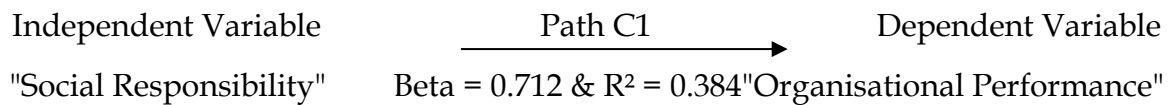


Figure 1. Step 1. Effect of Independent Variable on Dependent variable

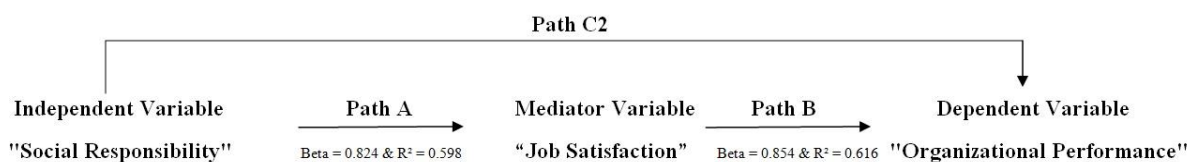


Figure 2. Path A and Path B with results.

The strength of the relationship between the independent variable "Social Responsibility" and the dependent variable "Organisational Performance" when the mediator variable enters into the multiple regression model is shown in Table 15.

Table 15. Results of multiple regression analysis to test the effect of social responsibility and job satisfaction on organizational performance.

Variables	Job Satisfaction of Employees at Tour Operators			
	Beta	T Value	P Value	Significance
Constants	1.468	4.824	0.000	Significant

Corporate Social Responsibility	0.042	0.422	0.644	Insignificant
Job Satisfaction	0.854	8.662	0.000	Significant
$R^2 = 0.721 / F \text{ Value} = 48.63 / \text{Sig. } 0.000$				

Table 15 demonstrates that the model's explanatory power rose when the mediator variable was incorporated, as R2 climbed from 0.384 to 0.721, while the influence of social responsibility on performance fell from 0.712 to 0.042. The P value of 0.64 is not statistically significant at the 0.05 level of significance. It is also noted that the value of the effect of the mediator variable "Job Satisfaction" on the dependent variable "Organisational Performance" is 0.854, which is statistically significant at a significance level of 0.05 as the P value is 0.000, indicating that job satisfaction is a complete mediator in the relationship between social responsibility of tour operators and its performance, supporting the fourth hypothesis H4 "Job satisfaction mediates the relationship between social responsibility of tour operators and its performance." Figure 3 depicts the model's route diagram after the mediator variable has been included in the regression model.

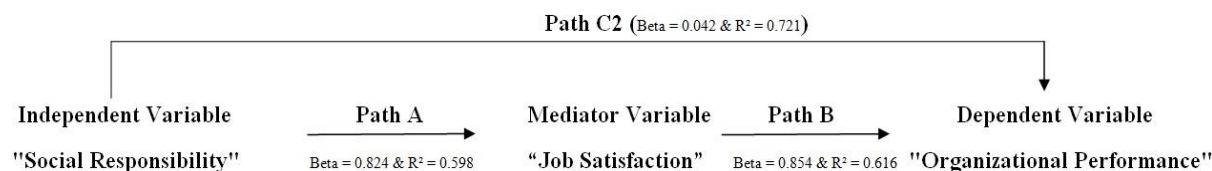


Figure 3. A Diagram of paths after the mediator variable is added to the model.

Discussion and Implications:

This study aims to investigate how employees of tour operators perceive corporate social responsibility and how it influences their job satisfaction and the organizational performance of tour operators by examining the interrelationships among these variables and the mediating role of employee job satisfaction on the relationship between the social responsibility of tour operators and their performance.

This study examined corporate social responsibility using Carroll (1979) model with its four aspects (economic responsibility, legal responsibility, moral responsibility, and benevolent duty). Still, in other studies, the responsibility was

measured using different dimensions. Some earlier studies primarily examined performance from a financial standpoint. However, this study employs a performance measure that includes environmental and organizational performance, among other factors. In addition, this study examined the effect of corporate social responsibility on organizational performance in the presence of a mediating variable, namely the job satisfaction of employees at tour operators, which was not addressed in previous research. Furthermore, this study examined the relationship between this variable and the social responsibility of the tour operator, as well as its effect on organizational performance and the impact of social responsibility on it.

The findings indicate that corporate social responsibility has a favorable and statistically significant impact on the organizational performance of Egyptian tour operators as viewed by their employees, therefore supporting the first hypothesis, H1.

This result agrees with those of [Callan and Thomas \(2009\)](#); [Peters and Mullen \(2009\)](#) and [Inoue and Lee \(2011\)](#) but not with those of [Nelling and Webb \(2009\)](#) and [Lin et al. \(2009\)](#).

The results also indicate that job satisfaction has a positive and statistically significant effect on the perceived organizational performance of Egyptian tour operators, which supports the second hypothesis, H2.

This conclusion agrees with those of [Chen and Silverthorne \(2008\)](#); [Han \(2008\)](#) and [Lee et al. \(2010\)](#) but disagrees with those of [Brayfield and Crockett \(1955\)](#) and [Iaffaldano and Muchinsky \(1985\)](#).

In addition, the data demonstrated that corporate social responsibility had a favorable effect on the job satisfaction of Egyptian tour operators as reported by their employees, therefore supporting the third hypothesis, H3. This result is consistent with those of [Tamajón and Font ; Tziner et al. \(2011\)](#); [You et al. \(2013\)](#), who concluded that there is a positive relationship between the social responsibility of the organization and the job satisfaction of its employees, and [Valentine and Barnett \(2003\)](#), who confirmed that business ethics are related to the positive attitude of employees toward their work and the organization. The results demonstrated that job satisfaction is a full mediator in the relationship between the social responsibility of tour operators in Egypt and their

organizational performance, supporting the fourth hypothesis, H4. "As viewed by tour operators' employees, job satisfaction mediates the relationship between corporate social responsibility and organizational success."

In a practical sense, this study can assist decision-makers and policy-makers in tour operators and those interested in the issue of social responsibility by focusing on areas that require more attention and may have a positive impact on the economic and social development of the tourism sector and the local community, which is one of the most important sustainability goals pursued by governments. The results of the study can also assist tour operators in establishing an environment conducive to work, resulting in greater job satisfaction for employees and, as a result, a rise in tour operators' overall organizational performance, which has a positive and significant impact on the short-term growth of tour operators' total profits and annual sales volume.

Limitations and Future Research Opportunities

Due to the privacy and security of financial performance information, it was impossible to access this data. In addition, most tour operators' annual reports do not contain any information regarding their social responsibility, nor do they give a financial statement detailing their expenditures in this area. For some campaigns, only advertising data regarding participants and contributions are accessible.

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Conflicts of Interest

The authors declare no conflict of interest.

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