
CORPORATE SOCIAL RESPONSIBILITY AND PERFORMANCE OF CIREBON HOTELS: A MODERATION BY CSR STRATEGY AND GENDER



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Abstract

This study explores how implementing Corporate Social Responsibility (CSR) influences hotel performance in Cirebon, with CSR strategy and gender diversity as moderating variables. A quantitative approach was employed by surveying 20 three- and four-star hotels. The findings indicate a statistically significant positive correlation between CSR activities and the performance of hotels. CSR strategy strengthens this relationship, while gender diversity at the managerial level enhances the effectiveness of CSR implementation. These findings underscore the significance of a structured CSR strategy and gender-inclusive management in maximising the impact of CSR on hotel performance.

Keywords: Corporate Social Responsibility, Hotel Performance, CSR Strategy, Gender Diversity, Moderating Variable

INTRODUCTION

The hospitality industry is an essential component in the tourism industry, so on one hand it contributes to the environment, but on the other hand, due to its presence in the tourism sector, the hospitality industry has many opportunities to make a significant contribution to reducing the negative impact of the hospitality industry's influence on the environment such as globalisation and exploitation of natural resources (Duric & Topler, 2021). When the COVID-19 pandemic spread globally, the tourism and hospitality sector was significantly impacted (Gössling et al., 2020). The hospitality and tourism industry is the sector hardest hit by the COVID-19 pandemic, with most hospitality and tourism companies struggling with reduced demand due to travel restrictions, national and regional lockdowns, and social distancing policies, and sales staff facing significant financial difficulties due to reduced operating hours (Shin et al., 2021).

In recent years, the Indonesian hospitality industry has undergone significant changes. In 2019, the room occupancy rate (TPK) of star-rated hotels reached 54.81%, but declined to 51.12% in 2023 due to the pandemic, still lower than pre-pandemic levels. Non-star hotels experienced a sharper decline, with the TPK falling from 31.48% in 2019 to 24.35% in the same year. In March 2023, the TPK of star and non-star hotels in West Java reached 36.92%, with details of star hotels 46.25% (down 3.14 per cent compared to February 2023), non-star hotels 19.44% (down 0.53 per cent compared to February 2023). A decrease in tourist activity caused this decline, as did the addition of hotel rooms and global economic uncertainty. This led to decreased hotel revenue, reduced employment in the hospitality sector, and efforts to increase TPK. Similarly, the Room Occupancy Rate (ROC) in Cirebon star hotels in August 2024 reached 56.65%, an increase of 5.84 points year-on-year (y-on-y) compared to August 2023. However, it decreased by 2.06 points on a month-to-month (m-to-m) basis against July 2024. The average length of stay (RLTM) in star hotels in August 2024 decreased by 0.04 points year on year (y-on-y) compared to August 2023, reaching 1.39 days. Month-to-month (m to-m) decreased by 0.05 points against July 2024—Central Bureau of Statistics (2024).

Despite the apparent challenges facing the hospitality industry due to the pandemic, some companies have been proactive in corporate social responsibility (CSR) activities to help frontline workers and others involved in the COVID-19 pandemic et (Shin et al., 2021). A growing body of research emphasises the critical role of CSR in enhancing outcomes within the hospitality and tourism industry, given its growing role in promoting sustainable development (Nassani et al., 2022). Corporate Social Responsibility (CSR) has garnered significant interest among scholars and industry professionals, leading many large corporations to implement CSR initiatives and report them through various media, including business reports (Karwowski & Raulinajtys-Grzybek, 2021). The environmental aspect of CSR is highlighted as the most important element in the literature on CSR in the hospitality industry (Jiddi, 2023). Corporate Social Responsibility increasingly plays a strategic role in companies' business activities (Gaio & Gonçalves, 2022). In this regard, a more comprehensive insight into how CSR strategies are applied in the tourism and hospitality industry is essential to support sustainable development (Poveda-Pareja et al., 2024). Awareness of CSR in the hospitality industry is increasing, leading to the emergence of many spontaneous CSR initiatives in this sector (as illustrated by the growing number of

publications on empirical research on CSR in the hospitality industry) (Thirumalesh Madanaguli et al., 2023).

Corporate social responsibility increasingly plays a strategic role in companies' business activities (Gaio & Gonçalves, 2022). In this context, there is still a need for a better understanding of the implementation of CSR strategies in the tourism accommodation sector to achieve sustainability (Poveda-Pareja et al., 2024). CSR orientation is a very beneficial practice for hotel managers, who will first emphasise their attention towards implementing these strategies in the company's operations. This allows them to increase the revenue earned. Therefore, the analysed strategy provides a business goal for hotels that want to improve their competitiveness and economy and their ability to face the COVID-19 crisis (Poveda-Pareja et al., 2024).

Several studies, such as (Jiddi, 2023), (Poveda-Pareja et al., 2024), demonstrate that CSR positively influences performance outcomes in the hospitality sector, as well as research (Costa & Di Pillo, 2024), (González-De-la-Rosa et al., 2023), and research (Anzola-Román et al., 2024). However, some studies have reached different conclusions. For example, (Shin et al., 2021) found that CSR has no significant impact on hospitality performance. Variations in research findings imply the need to account for additional variables that may moderate the relationship between CSR and organisational performance.

A practical and structured CSR strategy can be fundamental for creating a sustainable competitive advantage in the hotel and restaurant industry. Research on CSR adoption in the hospitality sector has shown that hotels aligning CSR with their strategic objectives tend to achieve notable enhancements in corporate reputation, customer loyalty, operational efficiency, and overall performance (Faiqoh et al., n.d.). In addition, the hospitality tourism sector is also inseparable from the gender gap. The challenges faced by all genders in achieving equality are still significant. Despite progress in policies that support diversity, many individuals still face gender biases that hinder their access to employment and career development opportunities. This is evident in research showing that despite the increase in women's participation in the economy in many developing countries (Fitriani et al., 2022), wage inequality and access to leadership positions remain issues that must be addressed (Alarcón & Cole, 2019).

Thus, this research seeks to assess the influence of CSR on hospitality industry performance and to examine how integration strategies contribute to achieving desired outcomes. The researchers investigate how integrating CSR approaches into the three dimensions of economic, social, and environmental issues can improve company performance. To achieve these objectives, the study investigates the link between CSR and hotel performance, focusing on the moderating effects of CSR strategic orientation (CO-CSR) and gender, using an innovative research model to measure whether gender diversity affects CSR performance in the tourism sector.

REVIEW OF LITERATURE

Stakeholder Theory

Stakeholder theory is a theory that shows to which parties an industry is responsible. Industries must manage their relationships with stakeholders by responding to their wants

and needs, especially those with power over the available resources used in industrial operations. For example, markets, labour for industrial products and others (Pitri Zuhelmi & Jon Kenedi, 2024). Stakeholder theory emphasises that a company's success and sustainability depend not only on profits for shareholders (investors) but also on how the company manages relationships and meets the interests of various parties related to and affected by its activities. These parties are called stakeholders (Saputri et al., 2024). CSR is a strategic approach for companies to address and meet stakeholder expectations. If CSR is fully implemented, stakeholders will provide business activities and full support, allowing them to achieve the company's goals to improve performance and profits. Organisations often disclose social and environmental information to strengthen stakeholder relations (Massubagiyo & Widayawati, 2022).

Hotel Performance

The hospitality industry and tourism are two sides of a coin that cannot be separated. Therefore, the growth of the hospitality industry is not affected by the growth of the tourism industry, and vice versa, if there is no influence from the hospitality industry. One of the factors that influences the success of tourism is the availability of hotels as a place to stay for domestic and foreign visitors; therefore, hotel management is critical (Pasar et al., 2024). The performance of a firm reflects the extent to which its management effectively allocates and utilizes financial resources based on established standards (Ait Novatiani et al., 2024). Hotel performance and effectiveness are primarily shaped by employee competencies (human capital) and organisational knowledge (structural capital), which primarily includes systems and established routines, as well as relationships and customer-owned (Frihatni et al., 2021). Hotel performance can be measured through customer satisfaction, which is the result of comparing customer expectations and the quality of service provided (Rusmawati, 2019). This performance is the basis for corporate responsibility and business continuity to improve environmental, economic and social performance. The company's environmental performance includes the environmental efficiency and effectiveness of all environmental activities and measures implemented (Duric & Topler, 2021).

Corporate Social Responsibility (CSR)

CSR is a long-term commitment of companies to uphold moral standards, promote economic development and improve the welfare of employees, brand families, local communities and society at large (Rahman et al., 2024). Positive attitudes and behaviours arise when customers actively participate in hotel CSR activities. Conveying information regarding corporate social responsibility practices is very important because customers tend to feel connected to companies that implement good CSR practices (Jiddi, 2023). Corporate Social Responsibility (CSR) represents the private sector's commitment to contributing to societal welfare through initiatives in education, health, the environment, and the economy. Its implementation is vital for enhancing domestic and global corporate competitiveness, as it aligns business practices with ethical standards and societal expectations, thus building trust and reputation (Nicole et al., 2022). CSR is "activities that go beyond corporate profits to promote specific social interests and are required by law" (Alhosani & Nobanee, 2023). The highest level of profitability in the field of travel accommodation is supported by corporate social responsibility, while fulfilling pledges to citizens and ecosystems. In order

to achieve the ideal economic, societal and green impact, breakthrough applications of this triad method are required for the hospitality industry (Poveda-Pareja et al., 2024).

CSR Strategy

A strategic and structured implementation of CSR can be fundamental in creating a sustainable competitive advantage in the hospitality industry (Faiqoh et al., n.d.). In this context, uncertainty about effectively leveraging CSR strategies to generate profits within the tourism industry, especially in the accommodation sector, which holds significant potential to contribute to sustainable development, must be answered (Poveda-Pareja et al., 2024). One interesting study is how companies use CSR communication strategies to improve their image and reputation. The study reveals that companies engaging in active communication of their CSR efforts are more likely to gain a competitive edge, as transparent communication strengthens stakeholder relationships and enhances the effectiveness of CSR programs (Ilham Kurniawan et al., 2024).

Gender

Gender equality aims to eradicate gender-based discrimination across all sectors by providing equal rights and opportunities. The goal is to create a fair and harmonious life for all members of society, where men and women can coexist equally (Wachyuni & Maharani, 2020). This concept is often used as a starting point when discussing business operations and organisational effectiveness, emphasising the importance of increasing women's participation in strategic decision-making (Rahmat, 2024). Boards of directors and commissioners consist of men and women so that gender diversity can generate opinions, characteristics, and insights as a foundation for informed business decisions (I Wayan Kartana, 2025). A more understanding board consistently has a longer term and can make more concise statements about the company's reputation and desires. Innovation driven by gender equality is also more effective in bringing about exciting changes in the business environment (Sangga Prestiani et al., 2024).

The Effect of CSR on Hospitality Performance

CSR facilitates connecting business success using a framework that considers environmental factors, ethical values, and stakeholders (Aldehayyat, 2021). CSR serves as a crucial mediating factor linking environmental initiatives with corporate social performance, highlighting the roles of corporate image and green innovation in enhancing such performance (Fosu et al., 2024).

Stakeholder theory provides a comprehensive framework to analyse how Corporate Social Responsibility (CSR) can impact the performance of the hospitality industry. Strong relationships can result in a positive reputation, higher firm value, competitiveness and increased productivity. For example, CSR practices are used in the process to support internal stakeholders, such as employees and shareholders. Conversely, CSR practices are used after the process to mitigate external factors such as customers, employees, the general public and communities, and environmental degradation (Teapitthayamas et al., 2021). As the hospitality industry increasingly focuses on customer service and interaction at every stage, the relationship between customers and employees is also significant for businesses in the hospitality industry to maintain competitiveness and improve their market position (Babajee et al., 2022).

The results of research conducted by Jiddi (2023), Poveda-Pareja et al. (2024), Costa & Di Pillo (2024), González-De-la-Rosa et al. (2023), Anzola-Román et al. (2024). Indications of CSR's beneficial influence on hospitality outcomes lead to the formulation of the following hypothesis.

H1: Corporate Social Responsibility exerts a positive influence on the performance of the hospitality sector

CSR Strategy as a Moderator of CSR on Hospitality Performance

Nadiawati & Budiasih (2021) showed that effective CSR implementation can increase visitor loyalty, which positively impacts hotel performance. Camilleri (2020) argues that investing in strategic CSR is a smart move for tourism companies. In addition to positively contributing to society and the environment, strategic CSR can improve business performance and strengthen the company's position in the market. Therefore, the study emphasises the importance of companies implementing appropriate approaches towards their stakeholders to generate value through responsible practices. Recent studies reveal that the impact of CSR varies depending on the stakeholder group to which the practice is primarily targeted Ramkissoo (2023). Poveda-Pareja et al. (2024) also showed that strategic CSR orientation positively influences the relationship between CSR and performance; high strategic CSR orientation encourages CSR practices, significantly improving performance, while low orientation is less effective in encouraging performance improvement through CSR practices. Based on this description, the hypothesis built in this study is as follows:

H2: CSR strategy moderates the effect of Corporate Social Responsibility on Hospitality Performance

Gender as a Moderating Influence of CSR on Hospitality Performance

One important factor in developing a business is gender diversity, which is reflected in the gender of employees in a company who function as directors or commissioners (Aini, 2024). In hospitality, responses to CSR policies may be influenced by the gender of the stakeholders involved, such as employees or managers. Organisational and structural characteristics within the hospitality and tourism sector create significant barriers to women's advancement (Wachyuni & Maharani, 2020). Gender diversification in corporate leadership can reduce the dominance of one particular group in decision-making, thus minimising the potential for bias and less objective decisions due to overly individualistic views (Rahmat, 2024). Recent studies have found that board gender diversity plays an important role in reducing the impact of CSR on firm performance, including in the hospitality industry.

Guping et al. (2020) found that gender diversity on the board of directors positively impacts CSR reporting, which in turn leads to improved corporate financial performance. Annisa et al. (2023) state that Gender diversity moderates the effect of Corporate Social Responsibility on company performance. Hindasah & Harsono (2021) also shows that gender diversity on the board of directors improves supervisory and decision-making functions, thereby increasing overall company performance. Based on this description, the hypothesis built in this study is as follows:

H3: Gender moderates the effect of Corporate Social Responsibility on Hospitality

RESEARCH METHOD

Type of Research

Hospitality Performance (Y) Gender (Z) This study uses a quantitative approach to examine the relationship between Corporate Social Responsibility (CSR) and hotel performance and analyse the moderating role played by CSR Strategy and Gender in the relationship. The quantitative approach was chosen because it allows obtaining data that can be analysed statistically to test the proposed hypothesis.

Population and Sample

The population in this study includes 20 registered hotels in Cirebon, consisting of 4-star and 3-star hotels. The focus is on hotels that actively run CSR programs. These hotels are selected based on their ability to manage CSR programs, their significant contribution to the local economy, and the performance of the hospitality industry in the area.

The analysis in this study centres on hotel managers operating in the Cirebon area. The research sample was determined using a purposive sampling technique, with the number of respondents as many as 50 managers handling CSR implementation in the hotel.

Operational Research Variables

Table 1.
Operational Research Variables

Variable	Code	Item	Mean
Corporate Social Responsibility	CSR1	The eco-friendly practices implemented by this hotel...	4.32
Corporate Social Responsibility	CSR2	Hotels buy environmentally friendly products...	4.25
Corporate Social Responsibility	CSR3	Hotel considers environmental factors...	4.21
CSR Strategi	Z1-1	Environmental initiatives improve operational efficiency...	4.27
CSR Strategi	Z1-2	Hotel reports environmental performance regularly...	4.18
CSR Strategi	Z1-3	The hotel works closely with the local community...	4.36
Gender	Z2-1	Employee evaluations are fair regardless of gender...	4.30
Gender	Z2-2	Equal promotion opportunities for all genders..	4.22
Gender	Z2-3	Gender diversity is effectively utilised	4.33
Hospitality Performance	Y1	Renewable energy consumption is increasing...	4.12
Hospitality Performance	Y2	The company's social reputation is increasing...	4.28
Hospitality Performance	Y3	Occupancy rate higher than competitors...	4.15

Data Collection Technique

Data was collected through questionnaires distributed online. The questionnaire consisted of closed-ended questions designed to measure each research variable. A 5-point Likert scale was employed in the questionnaire, ranging from “Strongly Disagree (1)” to ‘Strongly Agree (5)”

Data Analysis Method

Data analysis in this study uses the Moderation Regression Analysis (MRA) approach to test whether the CSR strategy variable and Gender can moderate the relationship between Corporate Social Responsibility (CSR) and Hospitality Performance. MRA is a regression analysis technique involving the interaction between independent and moderating variables. The conceptual model applied in this research is outlined as follows:

$$Y = \beta_0 + \beta_1 X + \beta_2 Z + \beta_3 (X*Z) + \varepsilon$$

Description:

Y = Hospitality Performance

X = CSR

Z = Moderating variable (CSR Strategy and Gender)

X*Y = Interaction between CSR and Moderation Variable

E = error

If the effect of interaction (X*Z) is significant, the variable acts as a moderator.

RESULTS AND DISCUSSION

Respondent Characteristics

Before the study's results are analysed further, it is important to understand the profile of the participating respondents. This profile includes information such as gender, age, job position in the hotel, duration of employment, and the category of hotel they work in. This data aims to provide an overview of the respondents' background, facilitating interpretation of the analytical results. The respondents' demographic profiles are detailed in the following table.

Table 2
Descriptive Analysis of Respondents and Variables

Category	Variable	Frequency	Percentage
Gender	Male	15	30%
	Female	35	70%
Age	<20 y-old	0	0%
	21-30 y-old	11	22%
	31-40 y-old	15	30%
	41-50 y-old	15	30%
	>50 y-old	9	18%
Hotel Positions	Manager	50	100%

	Other	0	0%
Years Of Employment	<1 year	8	16%
	1-3 year	13	26%
	4-5 year	14	28%
	> 5 year	11	22%
Hotel Criteria	3 stars	23	46%
	4 stars	27	54%
Total Respondents		50	100%

Descriptive Statistics

Descriptive statistics are utilised to summarise the fundamental properties of the dataset, including metrics such as minimum, maximum, mean, and standard deviation, to identify distribution patterns and inter-variable variation among respondents.

Table 3.
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CSR	50	12	43	36.68	5.808
CSR STRATEGY	50	4	14	12.14	2.109
GENDER	50	6	15	12.26	1.861
HOSPITALITY PERFORMANCE	50	21	43	36.00	4.634
Valid N (listwise)	50				

Based on the table above, the descriptive statistics show:

The mean score of the CSR variable is 36.68 with a standard deviation of 5.808, indicating that respondents perceive the implementation of CSR in the hospitality industry as high and relatively consistent.

The CSR strategy shows a mean of 12.14 and a standard deviation of 2.109, indicating that most hotels have a relatively good CSR implementation strategy and are consistent among respondents.

Gender has a mean value of 12.26 and a standard deviation of 1.861. This suggests a balanced gender distribution among respondents while still capturing diverse perspectives based on gender.

Hospitality Performance obtained an average value of 36.00 and a standard deviation of 4.634, which reflects that most respondents rated the hotel's performance where they work or observe at a reasonable level.

Validity Test

Table 4.
Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected if Item-Total Correlation	Cronbach's Alpha if Item Deleted
X.1	92.96	131.753	.509	.908
X.2	92.90	130.255	.624	.906
X.3	92.86	134.164	.514	.908
X.4	93.10	128.908	.661	.905
X.5	93.06	127.935	.645	.905
X.6	93.14	131.878	.620	.906
X.7	93.12	127.455	.647	.905
X.8	92.98	130.469	.639	.905
X.9	92.92	133.340	.522	.908
Z1.1	93.04	133.345	.455	.909
Z1.2	93.00	133.429	.466	.909
Z1.3	93.06	131.609	.545	.907
Z2.1	92.96	135.182	.509	.908
Z2.2	93.08	134.851	.447	.909
Z2.3	92.94	132.874	.519	.908
Y.1	92.94	134.221	.481	.909
Y.2	92.82	133.906	.538	.908
Y.3	93.14	136.286	.492	.909
Y.4	93.12	134.312	.494	.908
Y.5	93.24	133.329	.491	.908
Y.6	93.30	134.500	.368	.912
Y.7	93.18	134.681	.452	.909
Y.8	93.08	135.912	.478	.909
Y.9	92.90	136.010	.457	.909

Referring to in the table above, the values in the Corrected Item-Total Correlation, the relation column shows that the calculated R-values exceed the critical Statistical R-table values, indicating validity at 5% significance with a research sample of 50 respondents, which is 0.2732. So, it can be concluded that the calculated r-value of each questionnaire instrument item is declared valid.

Reliability Test

Table 5.
Item Statistic

Variabel	Cronbach alpha	N of Items	Information
CSR X	,867	9	Reliable
Strategi CSR Z1	,615	3	Reliable

Gender Z2	,640	3	Reliable
Hospitality Performance Y	,815	9	Reliable

Classical Assumption Test (Normality)

Table 6.
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		50	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation		
	Most Extreme Absolute Differences	.101	
	Positive	.085	
	Negative	-.101	
Test Statistic		.101	
Asymp. Sig. (2-tailed)		.200 ^{c,d}	

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Based on the normality test results using the One-Sample Kolmogorov-Smirnov Test, the significance value (Asymp. Sig. 2-tailed) is 0.200, a significance value <0.05. So it can be concluded that the residual data is usually distributed.

Classical Assumption Test (Multicollinearity Test)

Table 7
Coefficient^a

Mode		Collinearity Statistics	
		Tolerance	VIF
1	CSR	.440	2.271
	CSR STRATEGY	.531	1.883
	GENDER	.624	1.602

- a. Dependent Variable: Hospitality Performance

Based on the calculation results in the table above, the *tolerance* column value > 0.01 and the VIF value <0.10. So it can be said that the data is free from multicollinearity.

Classical Assumption Test (Heteroscedasticity Test)

Table 8.
Coefficients^a

Model	Unstandardised Coefficients		Standardised Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.130	2.610		2.349	.023
CSR	-.062	.091	-.147	-.682	.499
STRATEGI CSR	.167	.228	.143	.731	.469
GENDER	-.259	.238	-.197	-1.088	.282

Dependent Variable: Performance Hospitality

Based on the results above, it shows that the variables CSR, CSR Strategy and Gender have a sign value > 0.05, meaning that there are no symptoms of heteroscedasticity.

F Test

Table 9.
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	376.628	1	376.628	26.768	.000 ^b
	Residual	675.372	48	14.070		
	Total	1052.000	49			

Dependent Variable: Performance Hospitality

Predictors: (Constant), CSR

Based on the table above, the F count value is 26.768 and Sig 0.000. This means that $0.000 < 0.05$. And the value of F count > F table or $26.768 > 4.04$. So, it can be concluded that CSR significantly influences hospitality performance.

T Test

Table 10.
Coefficients^a

Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	18.491	3.426		5.398	.000
	CSR	.477	.092	.598	5.174	.000

a. Dependent Variable: Performance Hospitality

Based on the table above shows that the value count for the CSR variable is 5.174 or $5.174 > 2.00856$ (t table) which means t (count) > t table. So it can be concluded that there is a significant influence between CSR on Hospitality Performance.

Regression Analysis (MRA) Moderation

Tabel 2.8
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	18.004	7.157		2.516	.016
CSR	.935	.193	1.171	4.833	.000
Strategi CSR	2.416	.767	1.373	3.148	.003
Gender	-2.790	.942	-2.036	-2.961	.005
CSR*Strategi CSR	-.087	.022	-2.478	-3.973	.000
CSR*GEN DER	.061	.026	2.036	2.337	.024

a. Dependent Variable: Performance Hospitality

Based on the table above, it is known that the significance value of the interaction variable between CSR and CSR Strategy is 0.000 <0.05, and CSR and Gender is 0.024 <0.05. So it can be concluded that the moderating variables of CSR Strategy and Gender can moderate the effect of CSR on Hospitality Performance.

Discussion

Findings from this study demonstrate that Corporate Social Responsibility (CSR) significantly and positively affects hospitality performance in Cirebon City. The implementation of CSR in hotels, which are the object of research, has proven to have an impact on improving various aspects of performance, ranging from environmental efficiency and social image to increased economic income. This is in line with stakeholder theory, which emphasises that the success and sustainability of a company depend not only on profits for shareholders but also on how the company manages relationships and fulfils the interests of various parties related to and affected by its activities (Saputri et al., 2024). When hotels carry out CSR consistently, they not only fulfil social expectations but also strengthen their business position in the market.

Thus, it can be concluded that CSR significantly impacts the performance of the hospitality sector. This finding is in line with the research of Amol & Pradana (2023), which reveals that the integration of CSR in hotel operational practices increases customer loyalty and reputation, and creates significant internal efficiency. Similarly, Martínez et al. (2024) emphasised that environmental, social, and economic CSR can simultaneously increase sustainable business value in the hospitality sector.

In addition, gender diversity in the organisational structure has also been proven to strengthen the relationship between CSR and hospitality performance. These results support the findings of I Wayan Kartana (2025), which states that gender diversity in the board of directors and commissioners can produce diverse characteristics and knowledge useful in making business decisions. This is in line with (Huang et al., 2022), which states that gender diversity can improve supervisory and decision-making functions and overall company performance.

Overall, the results of this study support the growing literature on the importance of CSR in building sustainable corporate performance. CSR that is structured and supported by an inclusive organisation is proven to strengthen social relations with the community and directly impact performance indicators such as room occupancy rates, customer satisfaction, and operational efficiency. Thus, hoteliers need to position CSR as a strategic element, not just a complementary activity, by focusing on its implementation strategy and prioritising diversity in the organisational structure.

CONCLUSION

This research examines the influence of Corporate Social Responsibility (CSR) on the performance of the hospitality industry in Cirebon, with CSR strategy and gender as moderating variables. Using a quantitative approach and moderated regression analysis, the study involved 50 respondents from 3- and 4-star hotels engaged in CSR activities. The results show that CSR positively impacts hotel performance across economic, social, and environmental dimensions.

Economically, CSR increases customer loyalty, enhances brand image, and attracts socially conscious guests, leading to higher occupancy rates and revenue. Socially, CSR strengthens relationships with local communities and employees through local hiring, community engagement, and ethical labor practices, resulting in a more motivated workforce and improved public perception. Environmentally, CSR encourages sustainable practices such as energy efficiency, waste reduction, and water conservation, reducing both environmental impact and long-term operational costs. Among these, the economic impact is the most immediately observable and quantifiable, aligning with previous literature (Porter & Kramer, 2006). However, social and environmental aspects significantly contribute to long-term value creation and reputational capital, which are crucial for sustainable competitiveness. This study differs from prior research by incorporating gender as a moderating variable in the Poveda-Pareja model. A strong CSR strategy and gender diversity are proven to strengthen the CSR–performance relationship. Gender diversity fosters inclusive decision-making, enhancing the effectiveness of CSR implementation. Overall, CSR is not merely a moral obligation but a strategic element that improves the competitiveness and sustainability of hospitality businesses. This research enriches Indonesia’s CSR model with a global perspective and gender-based approach.

Recommendation

Hotel management is advised to continue improving the implementation of CSR, especially in social and environmental aspects, because it positively impacts performance. CSR strategies need to be tailored to the company's characteristics and the community's needs. Gender diversity is also important to consider when making CSR decisions. Future studies are encouraged to broaden the research scope to other regions to enhance the generalizability of the findings. A mixed or qualitative approach can also be used for a deeper understanding, and variables such as organisational culture or government support can be added to enrich the analysis.

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