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Does Environment Really Matter? The Impact of Corporate Social Responsibility Perspective on Istanbul Chain Hotels

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Abstract

Corporate social responsibility (CSR) perspective has been embraced by various countries. This perspective directly affects the behavior of organizations in different countries. Environmental, cultural and employee related issues create a suitable platform for those countries which lack certain aspects of dealing with the related problems. This also creates a general perspective where managerial practices of organizations are redesigned in light of universal standards of CSR. From this standpoint, organizational response to CSR problems is driven by the universal standards. Nevertheless, specific dimensions of CSR may dominate managerial practices paving the way for different kinds of practices to be forefront in different countries. In this article, we investigate the CSR perspective of the chain hotels located in Istanbul, Turkey and explore related dimensions of CSR activities using content analysis technique. The results of the study indicate that chain hotels in Istanbul are more likely to use cultural dimension of CSR perspective and less likely to use environmental and economic dimensions when engaging with the CSR problems.

Keywords: managerial practices, environmental dimension, economic dimension, cultural dimension, Istanbul chain hotels

Introduction

The CSR approach, which is evaluated on the basis of economic, cultural and environmental impacts, causes organization to take more effective roles within the society (Torugsa, O'Donohue & Hecker, 2013). Factors such as competitive challenges, increasing demands from consumers and reducing government support for non-profit organizations allow the spread of CSR practices (Hemat & Yüksel, 2014). Although different values can be adopted in different countries, it is considered that the concept of CSR is universally accepted (Dahlsrud, 2008). Nevertheless, Capelle-Blancard & Petit (2017) argue that there is a variety of applications that arise from different dimensions related to the concept by questioning the universal features of CSR. As organizations move towards their own goals, they become increasingly aware of the specific needs of their communities. The main reason for this is the evaluation of the CSR activities with respect to the organizations and the meanings attributed to the organization as a result of this evaluation (Dahlsrud, 2008).

From a CSR point of view, the economic objectives of the organizations have ceased to be simple objectives and the economic aims considered together with the social aims ensure the success of the organizations. Even today, organizations that have little or no relevance with economic globalization are affected by CSR practices (Yüksel Mermod & Idowu, 2014). CSR activities of the organizations reflecting social values aim at increasing the welfare of the society, foresees the contribution to social development, and are in fact effective in the solution of economic, environmental and cultural problems for non-profit purposes (Werther & Chandler, 2006). The concept of CSR is defined as a set of actions aimed at achieving sustainable results by implementing best practices and standards in social, economic and environmental responsibilities (Dragu & Tiron-Tudor, 2014). Social responsibility refers to the institutionalization of benevolence and benevolent behaviors in the pre-industrial revolution (Pringle & Thompson, 2000). Organizations create their corporate identities by using different dimensions of CSR and improve their financial performance (Torugsa et al., 2013).

The purpose of this study is to investigate the different dimensions of CSR in Turkey, specifically in the hospitality industry. By doing so, the significance of each dimension is explored from the hospitality industry's point of view. Another important aspect of this research can be traced back to explaining why some specific CSR dimensions dominate the cultural setting in Turkey. Although there are a rich variety of applications arising from the different studies done on this issue, CSR practices that occur in these studies are proposed to be inadequate in reflecting the actual diversity (Ararat, Colpan, & Matten, 2018; Karaosman, Morales-Alonso, & Grijalvo, 2015). It is believed that the CSR continues to be the dominant form of social help despite the general view in Turkey that charity activities are more important (Kılıç, Kuzey, & Uyar, 2015; Türker, 2015).

The CSR practices, which are evaluated on the basis of universal characteristics, may result in the relative importance of different dimensions in different countries. Therefore, we need to understand how the diversity of CSR dimensions exhibit in Turkey. Working on the basis of the idea that a classification can be made specific to different cultural dimensions of CSR, we examine the Turkish context consisting of a variety of CSR applications and contribute to the formation of a specific CSR concept specifically in the hospitality industry in Istanbul. The research was conducted in Istanbul because Istanbul alone is believed to reflect the various cultural properties of Turkey. Also, Istanbul is accepted as the most important tourism hub of Turkey. In the following sections the birth of the concept of CSR and how it is classified are explained, followed by the investigation of specific CSR dimensions which are utilized by the hotels in Istanbul.

Literature Review

The confusion about the definition of the concept of CSR is related to how CSR activities are implemented in a particular culture (Dahlsrud, 2008). CSR activities affected by national contexts involving cultural variables may lead to the formation of a CSR understanding specific to these countries in different contexts. Since the CSR activities are very comprehensive, the definition of the concept varies according to the activities carried out. In its broadest sense, CSR stands for support for sustainable development beyond the legal requirements of organizations (Carroll, 1979; Werther & Chandler, 2006). CSR is a set of behaviors that organizations make without expecting a gain in order to help solve a certain problem of the society (Pringle & Thompson, 2000). From this point of view, organizations make efforts to observe social problems, think about how these problems can be solved, and internalize social values while doing all these

(Matten & Moon, 2008). Organizations can adopt different CSR practices. However, these practices should be morally consistent for the organizations in that they are successful when these activities are seen in accordance with organizational strategies to increase the well-being and welfare of society (Story & Neves, 2015).

CSR practices, which gained importance in the 1960s, make organizations contribute to the solution of wider social problems, while at the same time making the organization more attractive for investors (Wang, Tong, Takeuchi, & George, 2016). For example, multinational corporations operating in the hospitality industry tend to overcome the complexity of CSR practices by increasing their service quality and by adopting relatively more practices to solve social problems (Inoue & Lee, 2011). In this respect, participation in community projects gives a competitive advantage to these organizations due to the significant dependence between the customers and the structure of the hotel industry (Inoue & Lee, 2011). CSR and competitive advantage relate to a cycle of learning and innovation in which corporate values, policies and practices are permanently defined (Vilanova, Lozano, & Arenas, 2009). Learning takes place through the integration of CSR into business processes and, once integrated, creates innovative practices and ultimately competitive power (Vilanova et al., 2009).

CSR Dimensions

When examined in terms of its universal characteristics, the internal (economic), external (environmental) and global (cultural) dimensions of CSR implementations come to the forefront (Torugsa et al., 2013). In internal dimension which is defined as internal responsibility; there is responsibility to employees, responsibility to shareholders and responsibility to managers (Schwartz, 2011). One of the most important characteristics of the internal dimension, which is generally evaluated from an economic point of view, is the emergence of activities to improve the social security, health status and working conditions of the employees (The European Commission, 2001). Considering the fact that these activities are carried out to a certain extent by legal regulations, they point out the importance of the internal dimension in which organizations are voluntarily interested in social security, health status and working conditions of their employees without legal regulations (Moir, 2001). Organizations that are economically strong tend to support this dimension by voluntarily carrying out activities that exceed the legal regulations, while the economically weaker organizations maintain this dimension with the minimum activities stipulated by the legal regulations (The European Commission, 2001).

In this vein, the internal dimension of corporate social responsibility is limited to the activities carried out within the organization, leading to the fact that this dimension cannot be used in a way that can be directly related to the society in terms of community development (Werther & Chandler, 2006). Thus, it is argued that relatively less attention has been given to internal dimension compared to other aspects of corporate social responsibility (Werther & Chandler, 2006). On the other hand, the external dimension of corporate social responsibility is considered as external responsibility and includes responsibility to competitors, responsibility to customers, responsibility to suppliers, responsibility to the environment, responsibility to society and responsibility towards the government (Schwartz, 2011).

One of the most important features of the external dimension, which is generally evaluated from an environmental point of view, is what organizations do for the solution of ecological problems that the society considers important (Torugsa et al., 2013).

As the external dimension is of great value in terms of environmental awareness, the organizations generally emphasize this dimension in CSR activities (Werther & Chandler, 2006). In this respect, it is seen that international organizations have gained legitimacy to the extent that they endeavor to solve environmental problems specific to the society they reside in (Vogel, 2006). In their interactions with the physical environment, organizations work to preserve the ecological balance and reduce environmental pollution, while adopting a sustainable development policy (Schwartz, 2011). In addition, organizations implement the practices and behaviors in order to prevent damage to the environment and to improve the quality of environmental standards (Silberhorn & Warren, 2007).

Finally, the global dimension of corporate social responsibility is defined as cultural responsibility. The global dimension emphasizes CSR practices based on cultural norms that allow the solution of social problems in different cultures. Organizations adopt the culture-specific values and form their own culture while carrying out CSR activities in accordance with these values (Torugsa et al., 2013). In this respect, cultural features from the national context directly affect CSR activities. From a cultural point of view, CSR refers to the social demands of society (Carroll, 1991). These demands generally include social assistance and social projects. Organizations that undertake their activities in different countries internalize different cultural characteristics and therefore culture plays a significant role in the formation of the organizational structure (The World Bank, 2005). Although there are many globally accepted practices of corporate social responsibility, the idea that such practices vary in different cultures reveals unique organizational structures (Yüksel Mermod & Idowu, 2014). CSR exhibits a culturally dependent development reflecting social values, practices and activities recognized as important in a particular culture and same activities may not be considered or accepted in a different cultural setting (Werther & Chandler, 2006).

Table 1. CSR Dimensions

Criterion	Internal	External	Global
<i>Basic values</i>	Economic	Environmental	Cultural
<i>Impact on organizations</i>	Remediation of employee well being	Development of environmental standards	Solution of cultural problems
<i>Examples of CSR practices</i>	Adoption of programs that improve job satisfaction	Adoption of programs that protect ecological balance	Adoption of programs that contribute to community projects

Source: The European Commission, 2001; Torugsa et.al., 2013.

Despite the universally accepted characteristics of CSR, it is a mystery that the different institutional formations in different political environments, economic contexts and cultural conditions have emerged (Idowu & Filho, 2009). In order for CSR applications to be successful, there is a need to be aware of the cultural characteristics and to understand these unique features (Idowu & Filho, 2009). CSR studies in the hospitality industry reveal that different CSR practices have been adopted in different countries. In general, it is suggested that hotels adopt practices that increase environmental awareness, reduce costs and improve their performance (Kapardis & Neophytidou, 2014). Furthermore, it is seen that luxury hotel customers are willing to pay more during their stay to hotels that adopt practices which increase environmental awareness (Kang, Stein, Heo, & Lee, 2012). Nevertheless, the dominant adoption of such practices is not a rule and the practices of donations made to social development through aid associations may emerge as the dominant practices of hotels in some other countries (Holcomb, Upchurch, & Okumus, 2007). In addition, hotels in different cultures can promote the development of CSR practices by adopting a total quality management philosophy to improve their performance (Benavides-Velasco, Quintana-García, & Marchante-Lara, 2014).

Development of CSR Practices in Turkey

Regarding the cultural understanding of philanthropy that is located at the base of CSR activities in Turkey, CSR activities started in the Ottoman Empire period. Since 1839, social protection measures have been put into effect with a related institutional structure in the wake of the efforts of westernization (Özbek, 2006). The money collected from the wealthy individuals through religious requirements created the social aids of the period and provided the functioning of the charity system established for the individuals in need of help (Şenocak, 2009). In this vein, the charity system has been used as a financing tool in the fulfilment of public services as well as in the social assistance institutions (Şenocak, 2009).

Research on the development of CSR practices in Turkey generally examine the imported practices of CSR from the developed countries and investigate the implementation process of these practices (Yamak, 2007). Therefore, the research is based on the understanding of CSR in developed countries (Yamak, 2007). Whereas it is possible to talk about a different understanding of CSR in Turkey which have been internalized (Ersöz, 2007). The European Commission which pioneered the spread of CSR practices in Turkey, is regarded as a leading actor that prescribes how and under what conditions CSR activities should be implemented at national level (Ararat, 2008). Despite the limited impact of CSR practices, it is argued that these practices along with the values they bring affected the traditions of Turkey (Ertuna & Tükel, 2010).

In this study, the conditions under which CSR practices are developed is evaluated from a national context. CSR in Turkey compiles an interesting area of research for the expansion of related practices in the national context. National and cultural impacts on the imported CSR practices are primarily a result of globalization which affects the social life in Turkey (Ersöz, 2007). Despite the pressures isomorphism, understanding the CSR perspective internalized within Turkey is important because of the various cultural variables which are different from other countries (Yamak, 2009). When analyzed in terms of cultural traditions, philanthropy in Turkey still has a significant support for CSR practices. The reason for this is because large conglomerates continue their CSR activities through charities established by these conglomerate that lead the spread of CSR practices (Ararat, 2005).

From a historical point of view, CSR has made significant progress through the reforms made to become a modern social state in the late Ottoman Empire (Özbek, 2006). Previously, social aids carried out through charities have emerged as donations from rich people (Yıldız & Özerim, 2014). In the last period where the Ottoman Empire had attempted to gain the status of a social state through regulations such as the Constitutional regime, the necessary institutional arrangements could not be completed due to the wars (Özbek, 2006). Nevertheless, a positive effect occurred in the restructuring of the charities and the expansion of social responsibility activities (Özbek, 2006). Charities are still an important mechanism in which large conglomerates carry out social responsibility activities and, in this vein, corporate social responsibility is based on philanthropy (Yıldız & Özerim, 2014). Additionally, there are studies suggesting that the concept of charity and CSR have similar effects (Alakavuklar, Kılıçaslan, & Öztürk, 2009). Philanthropy is a hidden type of social assistance. The feature of corporate social responsibility which is in contradiction with the principle of confidentiality makes it different from philanthropy. The necessity of disclosure of the CSR activities and the tendency for these practices to be included in the organizational structure helps organizations to be considered legitimate in the social field (Alakavuklar et al., 2009). As a result, philanthropy and CSR

practices in Turkey help organizations become more attractive for investors (Gürbüz, Karahan Gökmen, & Aybars, 2014).

Overall, CSR activities of the organization focus on the goals of contributing employee wellbeing, environmental and cultural life (Torugsa et al., 2013). A study carried out between 2014 and 2009 in Turkey showed that major organizations care about the environmental dimension predominantly in the implementation of CSR understanding and that they adopt relatively more practices to protect the ecological balance (Visser, Magureanu, & Yadav, 2015). The reason why such a result arises is that the European Union is play a leading role in the world in terms of environmental awareness and climate change and ignites Turkey to make necessary legal arrangements in this direction (Visser et al., 2015).

European countries work together for the regional expansion of CSR practices that are considered important and predict that the solution of environmental problems will contribute greatly to the stability of countries (Yıldız & Özerim, 2014). According to Visser et al. (2015), environmental dimension predominantly determines the CSR activities of the organizations in Turkey and that the internal dimension is considered to be less important than the external dimension. In this research, it is argued that the practices covering the cultural dimension have received relatively less attention than the ones covering the external and internal dimensions.

In Turkey, there is no legislation forcing the disclosure of information about CSR activities of organizations (Arzova, 2009). The disclosure of CSR practices in national context is voluntary and how CSR activities are implemented is often reflected in financial reports (Arzova, 2009). Therefore, research on CSR conducted in Turkey is still examined in a limited fashion. It is argued that CSR, which is a concept originated from the United States of America, is more important especially for the international organizations (Argüden, 2002). In other words, organizations can prioritize commercial concerns for their own purposes, but they need to reach a certain size in order to become fully compliant with universally accepted human rights norms and attract the attention of the society with CSR practices (Ararat, 2008). Understanding and practices of CSR differ from culture to culture as the time and context change (Yıldız & Özerim, 2014). Large conglomerates in Turkey generally engage in CSR activities through charities they establish and emphasize education of children, especially girls which is considered the biggest deficiency in Turkish context (Eren-Erdoğan, Çobanoğlu, & Öğüt, 2014).

In this respect, the Koç Group, Sabancı Group, Doğu Group, Zorlu Group and Doğan Group lead the CSR activities through their charities they established and make a significant contribution to social development (Corporate Social Responsibility Union, 2008). Multinational organizations especially emphasize the importance of CSR. It is foreseen that CSR activities have a greater impact on these multinational organizations than other type of organizations (Corporate Social Responsibility Union, 2008). Generally, there are certain social responsibility strategies implemented by multinational companies wherever they are in the world and these universally accepted strategies do not show a large-scale change according to cultural differences (Baughn, Bodie, & McIntosh, 2007). For example, the CSR framework developed by the European Union is used as a role model for the development of appropriate activities in different countries including Turkey found (The European Commission, 2001).

At the beginning of 1990s, the European Union adopted a sustainable development strategy which stressed the importance of public institutions and citizens in efforts to increase CSR awareness (Yıldız & Özerim, 2014). On the other hand, Turkey's efforts related to the cultural

characteristics of CSR research shows that related practices are associated with cultural values. Considering the leadership behaviors in Turkey, the driving force for CSR and international non-governmental organizations are emerging as the model recommended by the European Union (Ararat & Göcenoglu, 2006). However, CSR policy in Turkey reflects the economic and social environment along with the values and norms and is affected by how this policy is interpreted by the society while increasing political and economic relations with the European Union (Ararat & Göcenoglu, 2006). In this regard, universal principles of CSR are introduced to the local business contexts and implemented together with traditional business practices (Ertuna & Tükel, 2010). Both traditional values and international features are considered important in terms of CSR practices in the family-managed environment of Turkish context (Ertuna & Tükel, 2009).

Corporate Social Responsibility Practices of Hotels

CSR practices of hotels may vary according to the country they reside in. For example, studies indicate that American hotel industry predominantly utilize CSR practices that reduce energy and water consumption (Singal & Rhou, 2017). As such, three environmental performance indicators which are energy intensity, water intensity, and carbon emission intensity are measured periodically in various hotels operating in US (Singal & Rhou, 2017).

Within the scope of CSR practices, organizations are engaged in economic, legal, moral, and voluntary social responsibility activities (Carroll, 1999). On the other hand, it is possible to argue that the internal (economic), external (environmental) and global (cultural) dimensions of the hotel's social responsibility concept predominantly come to the forefront (The European Commission, 2001). According to the definitions made in different studies, various dimensions can be emphasized (Carroll, 1991; 1999). In this study, the report prepared by The European Commission in 2001 was used in terms of the dimensions of CSR. The reason this report was used is that when examined in terms of the development of the political relations, Turkey's European Union accession process directs the adoption of CSR model proposed by the European Commission (Yıldız & Özerim, 2014). The European Union has become a leading actor in promoting CSR activities due to the inadequacy of related models of welfare under changing economic conditions and raising awareness of global problems (Yıldız & Özerim, 2014).

In this context, the European Union seeks to create a comprehensive legal and institutional structure by creating a CSR model which will provide guidance to countries including Turkey (Yıldız & Özerim, 2014). According to the said report, hotels where the internal dimension is used predominantly, economic contribution is adopted more than other CSR practices. Hotels where the external dimension predominates, social responsibility practices are carried out to protect the ecological balance. Finally, hotels where the global dimension is paid more attention, the practices implemented in order to increase the quality of life of the society are taken into consideration and cultural projects that meet social needs are supported.

Methods

In this study, the CSR understanding of hotels in Istanbul is investigated. Based on the national context and the circumstances, what kind of CSR practices are adopted more in accordance with these conditions makes up the basic research question of the study. In this context, 4 and 5 star domestic and foreign hotel chains in Istanbul region were investigated using purposeful sampling method. The determination of a purposeful sample in the investigated universe provides a great advantage to the researcher in terms of the validity of the results (Neuman, 2006).

In addition, it is possible to reach all of the selected events in accordance with the research problem. The wide range of sampling of the research allows the collection of data-specific richness. In this respect, a total of 32 hotels were selected which conduct CSR activities in the Istanbul region using the purposeful sampling method. In the selection of 32 hotels, 4-5-star chain hotels were taken into consideration and the sample was aimed to show a homogenous distribution. The choice of hotels is determined by the CSR activities and the importance of the mentioned activities. Looking at the CSR activities of hotels from the collected data, three criteria were taken into consideration. First whether the collected data consisted of all three of the dimensions of CSR or not is analyzed. Second, whether the actual practices of CSR are prominent or not is determined. Lastly, whether the data included the explanation of these CSR practices or not is checked. Those hotels that met all of these criteria are selected. The list of the hotels that make up the sample of the study is as follows.

Table 2. List of Hotels Forming the Selected Sample of the Study

Name of Hotel	Name of Hotel Cont.
1.The Ritz-Carlton, Istanbul	17.Four Seasons Hotel Istanbul
2.Hilton Istanbul Bosphorus	18.Rixos Pera Istanbul
3.Conrad Istanbul	19.CVK Park Bosphorus Hotel Istanbul
4.Mövenpick Hotel Istanbul	20.Istanbul Marriot Hotel
5. Steinberger Hotel Istanbul	21.Hilton ParkSa Istanbul
6.The Marmara Hotel	22.Best Western Hotels Istanbul
7.Çırağan Palace Kempinski	23.Mercure IstanbulTopkapı
8.The Grand Tarabya	24.InterContinental Istanbul
9.Grand Hyatt Istanbul	25.CVK Park Bosphorus Hotel Istanbul
10.Crowne Plaza Istanbul	26.Pullman Hotel Istanbul
11.Divan Hotel Istanbul	27.The House Hotel Istanbul
12.Sheraton Istanbul	28.Fairmont Quasar Istanbul
13. Dedeman Hotel Istanbul	29.Shangri-La Bosphorus
14.Swissotel The Bosphorus	30.Pera Palace Hotel Istanbul
15. Radisson Blue Hotel Istanbul	31.Renaissance Polat Istanbul Hotel
16.Wyndham Grand Istanbul	32.Raffles Istanbul

In the research, content analysis technique has been adopted. Studies in CSR practices in the hotel industry adopt content analysis as a suitable technique (Grosbois, 2012). Content analysis refers to the analysis of keywords, terms and texts of different understandings (Neuman, 2006). Content analysis technique is used to examine the understanding of what is being studied, and it is used as a valid technique in the analysis of repeated keywords (Flick, 2007). Determining the intensity of the key words in texts may reveal different dimensions of a certain understanding (Flick, 2007). The extent to which CSR understanding differs in different countries can also be examined by the content analysis technique (Ertuna & Tükel, 2010). In this respect, the text pieces show what kind of a social responsibility concept the company has adopted. For example, in a hotel where the internal dimension is used predominantly, social responsibility activities are defined as follows.

“...Protecting the good state of our employees is a motto that defines our social responsibility understanding. We are committed to creating an environment in which our employees can develop their own capabilities for sustainable organizational growth. We know that if our employees feel best about themselves, our guests, our colleagues, our shareholders and our neighbors will be happy in their interaction with us. Nowadays people travel more than ever in history. This gives us a great opportunity and we are trying to institutionalize the behavior that will bring value in the long-term with the people we interact. By listening to our employees, we regularly monitor what their needs are and assess our organizational practices, goals and strategies in line with these needs. Employees who benefit from the necessary help programs in order to be successful in personal relationships and business relations receive positive compensation both in their own lives and in the work environment. We are creating areas for the

improvement of working conditions that are better than ever and also developing working environment that meet individual preferences...”

Additionally, in a hotel where the external dimension is used predominantly, social responsibility activities have emerged as follows:

“...We believe that the main part of social responsibility lies on the natural surroundings that go beyond our own employees and guests. According to the social responsibility program we are affiliated with, we continue our activities to ensure that the environment in which our business operates is at the highest ecological level possible. We realize that potential damage we may give to our neighborhood must be reduced to the most. We have put in place a new social responsibility strategy to transform the energy resources used in our business into renewable and environmentally friendly energy sources. We also implement new management systems at every level of our organizational structure to increase proactive environmental awareness on an enterprise basis. Apart from adapting to all the legal obligations, we are moving to create new environmental standards. We know that the most important part of this is the establishment of environmental responsibility culture in our operations. Especially, we are working to prevent local water resources from being affected by wastewater and to protect these water resources in the natural cycle. We find new practices and methods to continuously improve our environmental performance. In doing so, we create annual environmental protection plans to keep the negative impact on the natural environment at a minimum level. We build our sensitivity towards nature at the top level by adhering to a sustainable environmental policy through updating environmental protection plans every year...”

Finally, in a hotel where the global dimension is used predominantly used, CSR activities are expressed as follows:

“...We consider social responsibility as a philosophy to contribute to the society and be a part of social development. In this direction, we develop long term social assistance projects and every year we allocate a certain part of our resources for these support projects. Besides our health and education projects for young people, we support university students from various regions throughout their education life. Thanks to the projects we cooperate with the Ministry of National Education, we meet the basic needs of primary schools in different cities. We also aim to develop a more participative attitude towards social problems and support the local development process, which will raise the standard of living. In this regard, we want to be a role model in developing a more holistic approach to business culture and social life, creating public awareness of the causes and consequences of gender inequality. We see that this discrimination can bring harm and deprivation in terms of gender norms. Different cultural dimensions may both burden women and men which create imbalance in role sharing. Instead of watching the results on a daily basis, we are moving to make an equitable society from a down to top world view...”

The social responsibility activities of the hotels investigated were evaluated based on the texts obtained from the sections of the hotel’s own brochures, journals and web sites for CSR activities. These texts were primarily read by three independent referees, except writers, according to the internal, external and global dimensions of social responsibility activities. The referees were doctoral students whose research areas included CSR. The agreement among the three referees on the categorization of CSR dimensions were achieved through coincided keywords.

In this respect, referees were asked to find the keywords that describe the dimensions of social responsibility. Content analysis was done through the texts containing the CSR activities of the hotels and the subjects in the texts examined were classified. Before the analysis, a coding directive containing the screening and selection criteria required for coding was prepared and explained in detail to the referees. For the regulation of codes and themes, the referees were asked to find the keyword that emphasizes each CSR dimension on the text. Agreement among the referees was measured as the percent of coincided keywords. The general agreement among the three referees was measured at 94.2%.

For the development of the coding instruction, Torugsa et al. (2013) and The European Commission (2001)'s research have been examined and the keywords that define CSR dimensions in accordance with the selection criteria of the study have been identified. The choice criteria of the keywords were based on how internal, external and global CSR practices were defined and what meanings were attributed to each dimension. For the analysis of the data, the referees were not limited to the coding guideline and they were encouraged to include the keywords in the analyzed texts that overlapped with the CSR dimensions but not included in the directive. After the analysis, it has been checked whether there are words that arise from different perceptions between the referees, and by taking a CSR dimension through each keyword, validity has been achieved.

A coding template was created with the keywords that characterize these dimensions and social responsibility concepts of the hotels were classified according to this template. In the analysis of data collected in the content analysis, the systematic analysis of the dimensions of social responsibility in terms of information, meaning, purpose and symbols has been taken into consideration. In the systematic analysis, selected keywords used in the text parts and in how many different places these keywords were used are investigated by the Nvivo computer program. In this sense, identifying and counting the keywords reflecting the concepts studied also allows the quantitative analysis of documents (Kvale, 2007). The degree to which the interest in certain concepts has been strengthened and weakened over time can be understood by the use of content analysis (Kvale, 2007).

Content analysis focuses on repetitive keywords specific to the concepts in written documents and the contextual meanings of related concepts can be obtained as a result of the analysis of these keywords. In this respect, concepts do not make sense of social context in their own right, but these concepts are made meaningful when they are characterized by other words in their immediate surroundings (Neuendorf, 2002). The coding template composed of keywords that characterize the dimensions of social responsibility is summarized as shown below.

Table 3. Coding Scheme

CSR Dimensions	Keywords
Internal (Economic)	Employee health and security, employee well-being, ability, work environment, work colleagues, personal relationships, business relationships, rights, law, human rights, labor, quality, skills, knowledge, technology, production, occupational health, occupational safety, safety standards, improvement of employee needs, health information, fitness for work, medical reports, health screenings, assistance to employees, training for employees
External (Environmental)	Environment, climate, world, planet, nature, green, resource, atmosphere, ecology, ecological balance, marine, biology, greenhouse effect, environmental standards, environmental awareness, environmental action, environmental plans, environmental controls, forest, tree, sapling, energy, nature friendly, water resources, emission, acidic, disaster, waste, carbon
Global (Cultural)	Culture, country, Turk, local, global, community development, social welfare, social creativity, social awareness, social action, scholarships, family, social assistance, elderly nursing home, day care, maintenance, education, equality of opportunity, peace, reconciliation, negotiation, social service, global service, special education, social support, tradition, custom, collective support

Source. The European Commission, 2001; Torugsa et.al. 2013.

By the use of Nvivo 11 computer program, the frequency of keywords in the coding template were found and repeated keywords in the text parts reflected the social responsibility activities of Istanbul hotels. The number of keywords is counted and obtained as quantitative data which can be used as weighted percentages based on the text. Weighted percentages show the percent of keywords reflected in the whole text analyzed. In this way, how a difference occurred in the social responsibility activities of the hotels in Istanbul is investigated. For example, if keywords

reflecting the internal dimension of corporate social responsibility are heavily observed in an analyzed hotel, the hotel is classified as an organization in which the internal dimension predominates. The same technique was repeated for all the analyzed hotels and the current trends of hospitality industry in Istanbul were found.

Table 4. Example Text Parts of the Keyword Count and Selected Organizations’ Social Responsibility Activities

Hotel A
<p><i>Internal Dimension: 529 (0.38%) Dominant</i> <i>External Dimension: 285 (0.21%) Global Dimension: 197 (0.14%)</i></p>
<p>“...Providing an organizational environment that ensures health and safety and improving the well-being of our employees is a fundamental priority for us. In this direction, our social responsibility strategy of health and safety is managed with a proactive and systematic approach because we know that increasing the well-being of our employees will reflect on our hotel guests in terms of customer satisfaction. The new developments related to the subject are closely monitored by specialist occupational health and safety teams working in our organization, and the necessary continuous improvements are under way within the scope of the globally accepted standards. We regularly monitor our standard practices for occupational health and safety. We are developing improvement and dissemination proposals. Also, we regularly assess the good state of our employees and develop recommendations for improvement and development for their individual needs. Our employees are required to have health reports and job suitability reports during the recruitment process. Along with this, routine medical examinations and health examinations for special duties are carried out. The necessary services are provided to our employees by experienced health and safety experts and, where necessary, by additional health personnel. The provisions on collective bargaining for health and work safety issues are fully fulfilled. In addition to workplace practices, training programs and projects for employees and their families are also important. Trainings are held in order to strengthen the employee well-being in our organization and increase awareness in the subject matter...”</p>
Hotel B
<p><i>External Dimension: 396 (0.28%) Dominant</i> <i>Internal Dimension: 95 (0.10%) Global Dimension: 238 (0.19%)</i></p>
<p>“...We have recently participated in a new project that will support the expansion of forested areas in Turkey with the slogan ‘respect for nature’. Our social responsibility projects aim to contribute to a greener Turkey. We are also building memorial forests with the help of our partnership with TEMA Foundation. This partnership will be a major step in our social responsibility philosophy towards conserving natural habitats. The expansion of Turkey’s forests and woodlands will be further achieved with a forest of 5000 trees which will be formed in the rural areas of Balikesir. Within the scope of this forest project, we have invited all of our customers to make contribution through our Facebook page developed with the motto ‘liven your trees’. We manage to communicate with green communities through our Facebook page. Also, we offer our Facebook followers a ‘liven my trees’ game that they can build forests around the world as well as actually making their trees to be planted in real life on the designated areas that they choose. Our forests are growing with planting trees in the name of our business partners and Facebook followers visiting our Facebook page. We are adopting high environmental standards in every unit of our organization while spreading these standards all around the world. In order to make contribution for the conservation of natural habitats, every Christmas we are planting trees for our special hotel guests instead of sending them traditional Christmas cards. We support ecological initiatives established by local governments and by cooperating with environmental organizations, we aim to be a role model in spreading new ecological standards which will help increase environmental consciousness in local communities...”</p>
Hotel C
<p><i>Global Dimension: 457 (0.32%) Dominant</i> <i>Internal Dimension: 197 (0.13%) External Dimension: 412 (0.29%)</i></p>
<p>“...More than 90 volunteers are working in our hotels in Istanbul in participation with the Turkish Red Crescent in order to establish a children’s library for the use of special education, and also to create a playground for special education students within the scope of the Global Service Week. This team effort is part of our one-week celebration, which includes more than 1200 service projects globally this year. Our hotel, which participates in community services as a tradition, will continue to lead the various social responsibility activities throughout the year with its six different brands and 250 facilities in Istanbul. Ahmet LütüfîAkar, the President of the Turkish Red Crescent, commented that we are one of the biggest supporters in the implementation of community projects. Our employees in all our hotels are hosting the various community services at the same time; to serve the needy, to make a significant socialcontribution, to share a happy experience and to spread the hospitality of our hotel across the city. Moving our hospitality beyond our hotels is natural for our social responsibility team members. This method is only one of our ways to collaborate with our communities to solve local and global challenges. Our community projects focus on fulfilling our hotel’s commitments towards the social responsibility program by creating opportunities for employee participation, social development, celebrating different cultures and maintain a sustainable community life. Additionally, during the Global Service Week, our employees are encouraged to share their personal experiences about the social responsibility projects they participate in from different channels...”</p>

Results

The distribution of keywords in hospitality industry and the dominance of social responsibility dimensions are summarized in Table 5.

Table 5. Distribution of Keywords and the Dominant Dimensions that Affect the Corporate Social Responsibility Activities of Istanbul Hotels

Hotel	Internal Dimension	External Dimension	Global Dimension
1	341 (0.23%) Dominant	129 (0.13%)	221 (0.17%)
2	287 (0.25%) Dominant	132 (0.11%)	153 (0.12%)
3	386 (0.28%) Dominant	159 (0.15%)	97 (0.06%)
4	529 (0.38%) Dominant	285 (0.21%)	197 (0.14%)
5	87 (0.08%)	238 (0.19%) Dominant	227 (0.17%)
6	209 (0.20%) Dominant	161 (0.14%)	120 (0.09%)
7	140 (0.11%)	249 (0.22%) Dominant	152 (0.12%)
8	337 (0.29%) Dominant	235 (0.21%)	113 (0.14%)
9	256 (0.17%) Dominant	141 (0.12%)	116 (0.13%)
10	197 (0.13%)	412 (0.29%)	457 (0.32%) Dominant
11	253 (0.21%)	152 (0.17%)	323 (0.26%) Dominant
12	268 (0.26%)	153 (0.12%)	318 (0.31%) Dominant
13	78 (0.06%)	244 (0.15%)	281 (0.17%) Dominant
14	169 (0.18%)	172 (0.22%)	290 (0.28%) Dominant
15	95 (0.10%)	396 (0.28%) Dominant	238 (0.19%)
16	108 (0.09%)	261 (0.29%) Dominant	80 (0.05%)
17	40 (0.03%)	123 (0.09%) Dominant	52 (0.04%)
18	139 (0.17%) Dominant	134 (0.16%)	113 (0.14%)
19	45 (0.08%)	148 (0.21%) Dominant	125 (0.17%)
20	364 (0.28%) Dominant	276 (0.18%)	183 (0.15%)
21	220 (0.26%)	297 (0.29%)	313 (0.36%) Dominant
22	168 (0.09%)	159 (0.08%)	218 (0.13%) Dominant
23	95 (0.10%)	73 (0.07%)	240 (0.17%) Dominant
24	78 (0.08%)	162 (0.16%)	199 (0.20%) Dominant
25	62 (0.04%)	219 (0.14%) Dominant	122 (0.08%)
26	107 (0.06%)	360 (0.27%) Dominant	274 (0.14%)
27	143 (0.15%)	132 (0.14%)	354 (0.29%) Dominant
28	136 (0.13%)	179 (0.16%)	301 (0.23%) Dominant
29	145 (0.10%)	130 (0.09%)	215 (0.14%) Dominant
30	53 (0.06%)	81 (0.08%)	187 (0.19%) Dominant
31	241 (0.15%)	249 (0.15%)	292 (0.17%) Dominant
32	67 (0.07%)	257 (0.28%) Dominant	118 (0.14%)

The text pieces in which CSR activities are described vary in terms of the main themes and content being processed. In this study, domestic and foreign hotel chains in Istanbul were examined and the results were found to be generalized for both groups. In 14 of 32 hotels, it was concluded that the global dimension was dominant while in nine, the internal dimension was dominant and also in other nine, external dimension was dominant. In this respect, it has been observed that culturally-dominated CSR behaviors are pervasively used in the hotels studied in the scope of the research. The use of global dimension of social responsibility activities more than internal and external dimension activities in fact supports the emerging argument that the hotels use these activities as a tool of promotion in the marketplace. It is suggested that global dimension of social responsibility activities turn out to be a strategic method that gives legitimacy to organizations through long-term and successful practices (Pringle & Thompson, 2000).

It was observed that social assistance was relatively more practiced in 14 hotels out of 32 analyzed hotels. In this respect, CSR activities including social benefits have been brought to life in the form of food and clothing assistance to families in need. Projects and organizations to create awareness on certain social issues such as equality of women and men are given support.

In particular, it is noteworthy that social projects aiming at social change of certain ideas coming from the Turkish tradition such as educational opportunities for girls and the prevention of sexual discrimination are highly organized. Additionally, support for the care of orphaned infants and children, special education expenditures of disabled people and CSR activities for the care of the elderly is frequently observed in hotels where the global dimension is dominant. Finally, in line with the community development goal, social and vocational training seminars for adult individuals have been realized through the CSR activities of these hotels.

Tablo 6. CSR Practices of Selected Istanbul Hotels

CSR Dimensions	Observed Practices
Internal Dimension (9)	<ul style="list-style-type: none"> • Periodic health screening of employees • Meetings with employees to improve working conditions • Organizations and trips to reinforce cooperation • Seminars for employees on occupational health and safety issues • Social benefits and bonuses provided to meet the needs of employees • Social and professional seminars organized for the personal development of employees
External Dimension (9)	<ul style="list-style-type: none"> • Organizations to increase environmental awareness • Preparation of posters and brochures explaining the importance of climate change • Meetings held about the current methods for the protection of nature • Protocols and agreements with local authorities to improve ecological balance and environmental standards • Organizations to raise awareness of individuals to support environmental plans and environmental audits. • Projects carried out with non-governmental organizations to produce saplings and new forest areas • Preparation of posters and brochures that support the use of environmentally friendly energy resources, reduction of water consumption and minimization of pollution
Global Dimension (14)	<ul style="list-style-type: none"> • Preparation of posters and brochures explaining the importance of social development and community projects • Organizations to discuss the social problems specific to Turkish culture and to support the solution of the problems such as the inability of girls to adequately evaluate their education opportunities. • Agreements with non-governmental organizations to increase social awareness • Providing scholarships to students and providing social assistance to families in need. • Organizations and excursions to support elderly care and daycare services • Assistance to specific institutions such as visits to private educational institutions and establishment of libraries • Preparation of posters and brochures that support an understanding of social service

The meetings were organized to raise environmental awareness in nine hotels where external dimension dominated out of 32 analyzed hotels. At these meetings, participants are encouraged to support projects carried out to reduce greenhouse effects and to protect forest areas. It has been observed that CSR activities, mainly implemented to prevent pollution of the sea and water resources, constitute the main CSR practices for a significant part of the hotels' organizational response to CSR problems. In this regard, these hotels offer information by eco-friendly posters and suggestions such as advising less water consumption for hotel customers and encouraging longer-term use of towels and sheets in order to increase environmental awareness.

Finally, it has been observed that the educational programs for the social and professional development of the employees in nine hotels, which are dominated by the internal dimension, have been highly supported. CSR activities are carried out on issues related to improvement of working conditions, health and well-being of employees. Social assistance for employees is conducted in terms of bonuses and other forms at regular intervals. Moreover, full support is provided for the possible health problems of the employees and CSR activities, including the applications for paid leave and covering hospital expenses are implemented.

Conclusions

The universal characteristics of the CSR concept directly affect managerial practices of organizations in different cultures. In this study, CSR activities are examined based on three different classifications as economic, environmental and cultural. Based on social responsibility practices of 4-5-star chain hotels operating in Istanbul, cultural dimension was dominant in 14 out of the 32 analyzed hotels, environmental dimension was dominant in nine and economic dimension was dominant in nine. Considering the CSR activities in the Turkish context that carried out on the basis of a philanthropy understanding, this study suggests the importance of CSR activities in terms of an overall CSR understanding. The most important result of the CSR applications of the examined hotels has been the support given to the needy families and students with the help of social assistance. In addition, projects designed to raise awareness of social issues such as gender equality, especially in the Turkish culture, have a significant role in the CSR activities of Istanbul hotels.

In those hotels, where foreign guests prefer to stay predominantly, CSR behaviors are very important. The findings of the study indicate the fact that the customer profile at the international level supports the global dimension in the CSR behaviors of the hotels. The global dimension here refers to the use of the concept of CSR based on universal norms for the solution of social problems in different cultures. However, the impact of CSR on cultural characteristics can reveal some of the country's specific CSR practices in meeting social demands. The results of this study show that the social problems specific to Turkish culture are increasingly being addressed in CSR applications, especially as girls living in the countryside cannot adequately receive educational opportunities.

Theoretical Implications

The literature on CSR suggests that CSR practices of hotels vary according to different cultural settings. This research has found out that by giving more importance to community level projects, culture affects CSR practices. More specifically, Turkish culture directly affects CSR practices of hotels analyzed which are prone to adopting social projects. On the contrary, studies conducted in US indicate that American hotel industry predominantly utilize CSR practices that reduce energy and water consumption which relates to the environmental dimension of CSR (Singal & Rhou, 2017). Energy intensity, water intensity, and carbon emission intensity as three environmental performance indicators can become the dominant type of CSR measurement in a US based cultural setting (Singal & Rhou, 2017).

On a global scale, while social responsibility activities are conducted in the fields of economy, health, safety and ecological balance, it is seen that these activities directly affect the behavior of organizations (Dragu & Tiron-Tudor, 2014). However, CSR practices in a given culture should not be considered to affect all the organizations in that culture in the same way. The universal features of the social responsibility concept make a difference in the managerial practices in different countries.

When the hotels in Istanbul are examined, it is observed that the global dimension of social responsibility activities, which aim mainly at the solution of social problems, have a higher importance than other kinds of social responsibility activities. Organizations internalize the culture-specific values in which they reside (Whitley, 1994). Also, organizations adopt different

cultural realities of society in different cultural contexts and form their organizational structure by selecting appropriate CSR practices (Baughn et al., 2007).

Practical Implications

Looking at the CSR activities conducted in Turkey, the roots of CSR was formed out of philanthropy approach which extends to the Ottoman period and CSR's universal features are modified to a certain extent with cultural structures specific to Turkey (Alakavuklar et al., 2009). Turkish context is considered to be the formation of a bridge between understandings of CSR with philanthropy perspective (Ararat, 2008).

Table 7. Examples From the Local Communities to Validate the CSR Practices of Hotels Analyzed

Organizations	Sample Texts
Canakkale Akcakoyun Boarding School	Despite our lack of financial sources, our students who struggle to continue their education away from home have access to a variety of educational and social opportunities by the help of this community project. They are able to spend quality time in their school and this contributes to their social development. They are also supported in areas such as stationery, school shuttle, clothing and food services while continuing their education.
Adana Farmers Union	We wish to spread sustainable practices in our agricultural lands. By combining agriculture and technology, we have been getting higher yields from each of our lands and make more efficient business management and thus increase the welfare of our families. Agricultural literacy is very valuable in this regard and we have a lot to do in this field, but these seminars and aids will hopefully get us where we want to be.
Divan Hotel Personnel	Our living standards are improved with the vocational training policy that our hotel adopts. We feel valued. We get different types of trainings. For example, personal development training help us cope with everyday stress. We receive social benefits like paid vacation and health insurance. We also receive gold and monetary support for newly married couples and for the new born children.

Examining the social implications of CSR practices of Istanbul hotels, this study found out that there is a variety of CSR activities which directly influence the welfare of people. Specifically, the dominance of global dimension of CSR used by hotels analyzed pave the way for a culture-based understanding of CSR and local communities that benefit from CSR generally have more opportunities to improve their social well-being. Even when the internal dimension is predominantly used by a hotel, the outcome is social development of hotel personnel who are also supported by monetary means besides the vocational development trainings. As for the external dimension, environmental consciousness is spreading across the Turkish communities and sustainable practices that preserve natural resources while maximizing the economic value received are gaining importance.

The vast majority of the hotels included in this research are using the global dimension to announce their CSR activities via media channels. Organizations that evaluate the social space as a means of promotion in order to achieve certain organizational goals, become more successful in the business environment (Pringle & Thompson, 2000). CSR activities in Turkey directly affect buying behavior of customers on related products and services and CSR related activities of organizations in Turkey mainly concentrate on social and environmental issues (Ekmekçi, 2014).

As for the practical implications, this study shows that to be able to succeed in a constantly changing global environment, international hotels leading the hospitality industry must adopt certain types of cultural values when operating outside their home culture. Specifically, those hotels operating in Turkey can take advantage of global dimension of CSR in order to gain legitimacy in the community and attract more customers. Social projects which aim at improving

the welfare of the community are at the forefront of CSR activities of hospitality industry in Turkey and adopting various social projects can help those hotels to take the lead in the industry.

Limitations and Future Research

The limitation of the research is primarily that the CSR concept has been detected through the relevant activities of selected hotels. Future research can examine how CSR dimensions vary in terms of different organizational forms. In addition, this study analyzed CSR practices in the private sector and the public sector has not been studied in the field of CSR practices. In this respect, the CSR understanding in the private and public sectors may also differ and this difference may result in a relatively greater emphasis on different CSR dimensions. Finally, along with the analysis of the three classification of CSR dimensions, more CSR dimension can be conceptualized and tested on the basis of implemented practices. Within the contextual conditions, the classification of CSR dimensions as internal, external and global brings some limitations. Different dimensions depending on the organizational forms can also be examined as the hotels examined in this study are especially large-scale hotels operating around the world which may explain the importance they give to the global dimension.

On the other hand, in hotels where the customer profile is at the level of domestic guests, it can be considered that CSR applications for the internal dimension will be more important and more emphasis will be placed on the social status of hotel employees. In addition, it can be foreseen that CSR implementations for external dimension will be more dominant in terms of hotels outside of metropolitan cities such as Istanbul, which mostly operate in rural areas, and thus, environmental awareness may be given more importance. The examination of these dimensions for different types of hotels can be studied as new research areas.

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