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CORPORATE SOCIAL RESPONSIBILITY

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Abstract

This article is a comparative content analysis of the corporate social responsibilities (CSR) reports of three firms. This is necessary because CSR activities are important to all stakeholders especially the consumers, employees, community, and the natural environment particularly at this Vuka period when the world faces crisis of different kinds, including COVID-19 pandemic (Worley and Jules, 2020). Besides, CSR activities are voluntary and, some companies may continue to exploit other stakeholders if they are not checked. However, Wolk's social entrepreneurship sectors model was chosen to guide the choice of the firms and the three case firms are Travelodge UK, Cambridge Cyrenians, and YHA Cambridge, all in the hospitality industry. The data for the analysis were obtained from the firms' websites, annual reports, and social media. From the definitions and theories of CSR, seven parameters were gleaned and used for the content analysis. Both qualitative and quantitative analyses of the CSR activities of the firms revealed that Travelodge has failed to participate fully in CSR activities. It is also categorised as a Machiavellian company because it has flawless ideas and reports on CSR activities but failed to do them. It is also described to have adopted Friedman's theory of CSR which believes that business is meant to enrich only it's investors and not the entire society and other stakeholders. On the other hand, Cambridge Cyrenians and YHA Cambridge have demonstrated the Freeman's (1984) stakeholders' theory because, they believe that all stakeholders should be considered and benefit from the fruits of business. However, in the end, it was recommended that the leadership style of Travelodge should be investigated in order to fix the mess created in some of its branches across the UK. It is also recommended that Cambridge Cyrenians and YHA Cambridge should include all the CSR activities they have carried out in their next reports.

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Introduction

The three case firms mentioned above were chosen to represent the different sectors of enterprises such as private, government and nonprofit. The parameters used for the comparison are CSR activities, which are embedded in CSR definitions and theories. In addition, some CSR measures including rating/perceptual, and contents of financial/annual reports were used. However, part one covers the different definitions and theories of CSR. It also presents how the different parameters for the comparative content analysis were obtained. Part two presents the rationale for choosing the case firms, background information of the firms, and the comparative analysis of the firms. Part three summarises the CSR activities of the case firms qualitatively and quantitatively and makes suggestions for further CSR development in the case firms.

Section 1 Theoretical Underpinnings and Social Drivers of CSR

1.1 Definitions of CSR

Over the years, many business scholars have tried to describe/define the purpose of business especially in this fourth industrial revolution period. CSR activities of a corporation have proven to reveal its purpose, vision, and mission. What then is CSR? This concept has been defined/described differently by different authors. Appendix 1 presents, a list of some definitions, given by some notable scholars between the years 1953 and 2006. A close examination of the definitions portrays CSR as having narrow and wide obligations of a corporation – the narrow obligation expects a corporation to focus on the interests of private persons and the firm, and the wide obligation expects the corporation to be selfless by pursuing the interests of its society at large by abhorring corruption in its quest to make profit, obey societal norms and values, and cooperate/interact with the society. The wider view of CSR seems to be more upheld in recent times, therefore, it is important to also examine some recent views/definition of CSR.

Deng et al. (2020) believe that CSR activities are divided into internal and external obligations, internal obligation construes the respect shown to employees by employers while the external obligation is the social commitment shown to customers, the community, and the natural environment. Mahmud, Ding and Hasan (2021) believe that CSR is a voluntary allocation of resources by a corporation to increase social benefits with the aim of boosting the corporation's relationship with key stakeholders, who they believe should include employees, suppliers, customers, and the community. Mohammad (2020) affirms that a corporation is expected to ensure high standard of living for its community while at the same time making profits for its stakeholders (investors). Furthermore, Endrikat et al. (2021) see CSR as a mechanism a firm uses

to meet stakeholders demands and the expectations of the society; boost its competitive advantage; access high quality employees; and increases the reputation or value of its product/services. In addition, they believe that the board of directors of a firm can directly and indirectly affect CSR activities through decision making. Shukla and Shukla (2021) confirm and add that CSR includes fulfilling the legal expectations as well as relating and investing in human capital and the environment. They also noted that CSR can assuage operational costs, boost customer loyalty and sales volume, because, according to Shukla, Goel, and Tiwari (2019) CSR determines the purchase intentions of customers.

Extant literature has demonstrated that the contemporary societies expect business not to amass wealth for themselves, but to create social value through CSR activities which are important in business especially in this period of globalization to help managers prevent unethical organisational behaviours which can lead to ethical failure or harms (Moon and Jung, 2018; Mostafa and Abed El-Motalib, 2020). To ensure CSR obligations are met by corporations, a lot of efforts have been ongoing by the government of nations, not-for-profit organisations, the media, and academia to create programmes which can help organisations achieve social value. For instance, the United Nations on 26th July 2000, had initiated Global Compact for businesses and over the years, many corporations have tried to endorse it. Some of the Global Compact principles include curbing corruption, promoting human rights, and improving labour and environmental standards details of which are presented in Appendix 2 (United Nations (2021)).

Worth mentioning is also the positive organisational scholarship (POS) movement which advocates a kind of organisational management characterised by compassion, flourishing, and positive deviance in place of the usual traditional management which is characterised by control, compliance, and negative deviance (Dadich, et al, 2018). However, in their quest to achieve world benefits, corporations have involved themselves in CSR activities, some of which have been identified by Donaldson and Walsh (2015) as attracting impact investors, providing capital to ignored entrepreneurs through micro-finance initiatives, ethical value chains which serve both society and bottom-line to balance the interest of all stakeholders. Sheehy (2015) notes that CSR adds that CSR can be an international organisational policy, corporate ethics strategy, which is manifested in forms of philanthropies, activism, or charitable activities. Porter and Kramer (2006) have observed that participating in CSR contribute more to brand reputation and customer loyalty than delivering quality offerings – social benefits beyond the interest of the company and the governing laws.

Meuer, Koelbel and Hoffmann (2020) affirms that CSR, which they call corporate sustainability is an important goal for all managers in all businesses because, it has demonstrated long-term benefits. They add that the growing interest of CSR in the fourth industrial revolution period is due to the increase in global problems such as climate change and it is believed that organisations can play important roles to assuage these problems. Some of the fields which are interested in the issue of CSR are environmental engineering, environmental economics and management research and it is known to contribute to the welfare of current and future generations, protection of biosphere, social equality, and economic prosperity (Ibid).

It can be observed that although there is no modality on how CSR activities should be carried out and CSR is not voluntary as it looks. This is because some governments

of nations, including the UK, have mandated all businesses to disclose their ethical, social, and environmental risks in their annual reports, and any business which defaults seems to be at a financial risk (Equity and Human Rights Commission, 2019). However, Porter and Kramer add that over the years, some CSR activities carried out by organisations include reduction in pollution, reduction in waste, reduction in carbon emission and energy usage, philanthropic initiatives in cash donations or volunteer hours. Furthermore, they have identified four justifications for CSR in organisations. The first is moral obligation, which encourages firms to do only what is right such as making gain in the right way where ethical values are upheld, respect people, the society, and the environment. The second justification is sustainability, which encourages the firms to serve as steadfast stewards to the society and the environment. It involves meeting the economic, social, and environmental demands. The third justification is licensed to operate. This encourages corporations to get adequate and appropriate permission from the government, the community, and all other concerned stakeholders to do business. This also involves identifying all the social issues of the internal and external stakeholders and tackling them. The fourth justification is reputation. This encourages corporations to improve the company's image and brand status.

From the definitions of CSR presented above, it is obvious that business is saddled with the responsibilities of meeting the social needs/demands of its immediate society, and by doing this, business stands the chance of increasing its own profits. From the literature, it can also be observed that CSR is known by other names such as corporate sustainability (Meuer, Koelbel and Hoffmann, 2020), sustainable business (Johnson and Schaltegger, 2020), corporate conscience (Vinten, 1990), conscious capitalism

(Rajendra 2013), corporate citizenship (Matten et al, 2003), and corporate social performance (Wood and Dona 1991).

1.2 Theories of CSR

Garrina and Mele (2004) have identified and described four theories of CSR. They are instrumental theories, political theories, integrative theories, and ethical theories.

Instrumental theories

Instrumental theories propose that the purpose of business is to achieve economic objectives and create wealth for its stakeholders who have taken the risk to invest in the business. The shareholder theory is an example of instrumental theory and can be found in the works of Garrina and Mele; Lopez and Fornes, (2015); and Jauernig and Valentinov, 2019). They further identified three main groups of these theories based on economic objectives. The objective of group one is to maximise the stakeholder's values which are determined by the quantity of share price. Group two focuses on creating competitive advantages which brings about long-term profit. This group can also invest in CSR activities if only they are able to enhance profit in the long run. Group three is cause related marketing, which is a deliberate effort of the corporation to device and implement marketing activities such as seeking product differentiation and other activities to increase the company's reputation by making it to look reliable, honest, and of high quality.

Political theories

Garrina and Mele note that through interactions and connections between business and society, business satisfies some responsibilities in the political arena based on the power it possesses. This is achieved in two ways, namely corporate constitutionalism, and corporate citizenship. It is believed that business, as a social

institution is expected to use power responsibly. Crane and Matten (2010 cited Garrina and Mele) claim that this theory covers charitable donations within the community and civil or citizenship rights where the society is free from abuse and individuals are given the right to own properties. More is said about corporate citizenship shortly.

Integrative theories

The proponents of these theories believe that business must integrate social demands in their activities because business cannot exist or thrive without the society (Schaltegger, Hörisch and Freeman, 2019). The stakeholder theory is an example of integrative theories, and this is discussed in detail shortly.

Ethical Theories

Garrina and Mele also note that these group of theories believe that business is saddled with the obligation of being ethical. It should uphold ethical values in all its activities and considerations to prevent harm. In other words, business should prioritise social responsibilities as their ethical duties over other responsibilities.

A closer look at extant literature reveals that contemporary CSR theories have stemmed out of the above identified and described theories. Mohammed (2020) has identified and described four contemporary CSR theories which are prevalent in the works of contemporary authors. They include corporate social performance, shareholder value theory (SVT), stakeholder theory, and corporate citizenship.

Corporate Social Performance

This theory is known to have stemmed from the field of sociology to propose that business is expected to respond to social requirements, policies, and programmes in its immediate society and it should channel its behaviour to cause less or no harm

(Park and Lee, 2021; García-Sánchez, et al., 2021; Endrikat et al., 2021; Mahmud, Ding and Hasan, 2021). Most of these authors believe in Carroll's pyramid of corporate social activities (as shown in the following figure) to describe the different social responsibilities of an organisation.

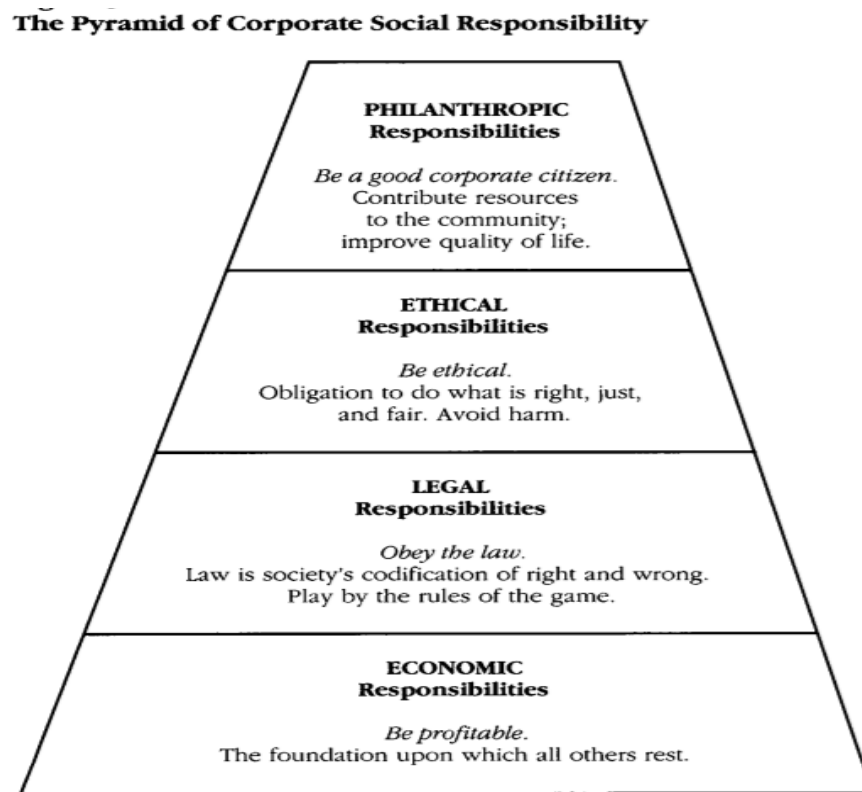


Figure 1 Adapted from Carroll (1991, p.42)

Mohammed adds that irrespective of who caused the social problems in the society, be it the business or any other cause, business is expected to attend to them. Crane et al. adds that the society empowers business to function and what the society expects from business in return is to satisfy social needs and expectations. Davis (1973) has observed that when business fails to carry out its social responsibilities, it tends to lose the power bestowed on it by the society.

Shareholder value Theory

As mentioned above, the shareholder theory holds that business creates wealth for shareholders and this can be seen in the work of Palladino (2021), Benton Jr, (2021), Mohammed, 2020, and Cheffins (2020) who have reviewed Milton Friedman notions. Friedman, in 1970 categorically stated that taking part of a company's profit for CSR activities is illegal and equals stealing of the shareholder's funds.

Stakeholder theory

Stakeholders include all actors who contribute directly or indirectly to the wealth creation of a firm and benefit or suffer from the consequences of business behaviours (Mahmud, Ding and Hasan, 2021;). It is believed that stakeholders all stakeholders including customers, suppliers, employees, and the entire community should be represented in decision making; social demands are parts and parcels of business; and stakeholders are considered through proper identification, adequate involvement, and constant communication maintained with them (Freeman, Dmytriiev and Phillips, 2021; McGahan, 2021; Awan, Murillo and Mellen, 2021; Valentinov, Roth and Will, 2019). Garrina and Mele add that social demands can arise anytime and, in any form, and the onus is on the business to detect them and respond to them to achieve social legitimacy and prestige. Freeman (1984) has warned that all stakeholders are important and each of them can determine the survival or success of a firm. From the literature, it can be observed that the principles of the stakeholder theory are the most practiced in modern CSR.



Figure 2 Adopted from Jivakanun (2017)

An extension of the stakeholder theory is the Mandelow's matrix, presented in figure 3. The grid is also used to rate the level of engagements with all stakeholders in the firms. Mendelow (1991) has observed that sometimes, some stakeholders need to be prioritised over others based on their importance. He has proposed a grid of four contents to show the level of importance of stakeholders. The contexts are (a) High power/highly interested stakeholders who need to be monitored closely and satisfied; (b) High power/ less interested stakeholders who should be satisfied but less informed (c) Low power highly interested stakeholders who should only be informed (d) Low power less interested stakeholders who should only be monitored in case they move up the grid. In the next part, the key players of the case firms will be revealed after describing what they do.

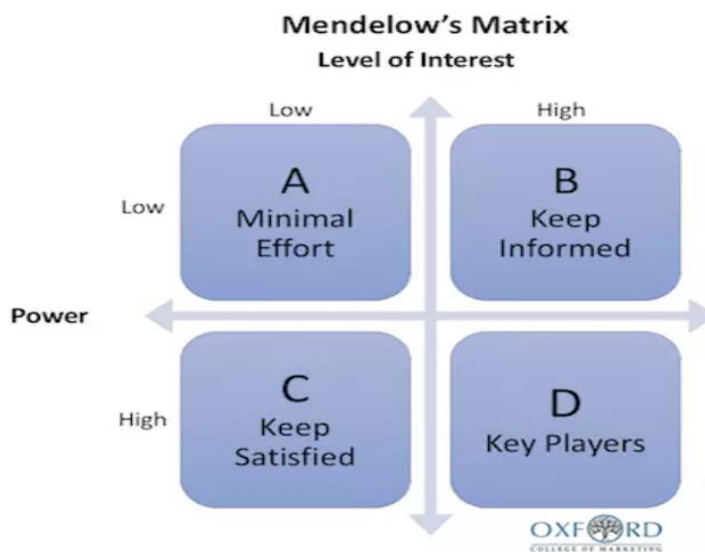


Figure 3 Adapted from Oxford School of Marketing (2022)

Corporate Citizenship

This theory is found in the works of Crane, A., et al., (2019), Rendtorff (2019) Lin and Liu (2019) and Homer (2021) who all believe that the responsibilities of a corporation go beyond donations in kind and cash to the social community which is the global expectation to social responsibilities which extends to legal, ethical, economical responsibilities of a business. In other words, business is expected not only to make donations but to provide higher standard of living for all stakeholders including the local community.

Comparative CSR Drivers

From the foregoing, there is no laid down modality of CSR given to firms, yet they are expected to participate in CSR to improve the standard of living for both current and future generations. However, CSR activities can be measured. Shukla and Shukla (2021) have used four parameters to measure the activities carried out by some firms

between 1980 and 2016. They include rating-based measures, financial measure, perceptual measure, and disclosure-based measure. Rating-based measure includes the rating of a firm by other agencies using parameters such as their philanthropic activities, community development projects, and ethical values. Other sources of rating can be reports given by the firm and its stakeholders. Financial Measure is the quantitative report of the amount of funds dedicated to CSR activities at a time and these are always obtained from the firm's annual reports. Perceptual Measure is like rating-based measure. It includes reports obtained from the different stakeholders such as employees, consumers, and investors based on their experiences. Report-disclosure-based measure: some legislature mandates firms to disclose their CSR activities in their annual reports or on their websites. These authors have also observed that rating-based and perceptual measures are subjective and biased because different people can have different perceptions of a phenomenon, while financial measures and disclosure-based measure are objective because they have no bias and are always presented in a quantitative manner. In this article, rating-based and perceptual measures are merged while financial report and report-disclosure-based measures are merged. They, therefore, become rating/perceptual measure and report disclosure measure and these will form parts of the parameters used for comparative analyses. In addition, the CSR activities which can be gleaned from the above definitions and theories are regrouped and described below, and the new groups are also regarded as parts CSR drivers used for analyses in this article.

Group 1: Human Right Protection

Respect and support human rights as contained in laws; be ethical; avoidance of abuse; and exploitations of all kinds; avoidance of child labour; avoidance of forced

labour; avoidance of discrimination such as race, sex, religion, disabilities; and activism to protect human rights.

Group 2: Economic Prosperity of the Society

Work against corruption; provide capital to less privileged entrepreneurs; philanthropic and charitable activities; and Voluntary hours.

Group 3: Environmental Protection

Support and protect the environment (biosphere); activism to protect the environment; reduction of pollution; reduction of waste; reduction of carbon emission; and reduction in energy usage.

Group 4: Social Equality

Compassionate leadership style, for instance, instead of authoritarian, organisations should practice democratic leadership, transformational leadership, servant leadership, or any other leadership style that avoids control and command; activism to promote equality; respect for persons.

Group 5: Stakeholder Integration

Freedom of association with partners; balance the interest of all stakeholders; respect for all stakeholders; adequate communication with all stakeholders; adequate representation of all stakeholders; and adequate permission and licence to operate from all stakeholders.

Section 2 Comparative Analysis of CSR Adoption and Implementation of three Firms

Rational for Choosing Organisations

Hospitality industry provides accommodation (lodge), food/catering services such as restaurants, and drink services such as bars (Tuomi, Tussyadiah and Stienmetz, 2021; Calinaud, Kokkranikal and Gebbels, 2021). Tourism is also regarded as part of hospitality industry (Naderiadib Alpler, Arasli and Doh, 2021). It was thought wise to choose from three entrepreneurship sectors such as private, public, and nonprofit organisations using Wolk (2008)'s social entrepreneurship sectors model as a guide.

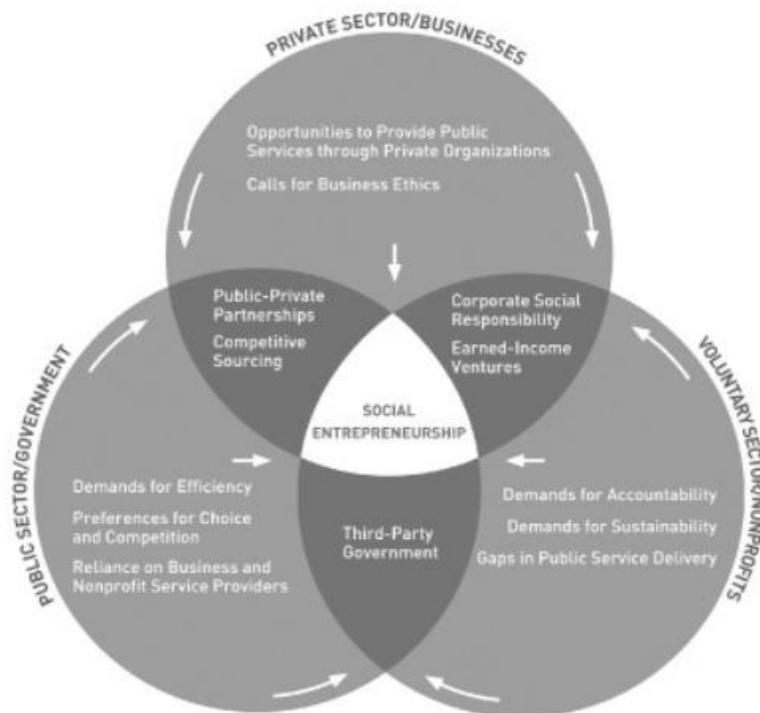


Figure 4 Social Entrepreneurship Sectors, adapted from Wolk (2008)

Travelodge is chosen to represent accommodation, food, and drink services and this is a private company. Cambridge Cyrenians is chosen to represent nonprofit firm, and which also provide accommodation and food services. There seem not to be any

organisation in the UK hospitality industry, which is purely government owned, however, in the above diagram, Wolk has stated that each sector has entered the territory of the others to form new phenomena. For example, there is a blurring between public and private sectors to form a public-private partnership, private and voluntary sectors to form private-voluntary partnership, and a combination of the three sectors to form public-private-and voluntary partnership. An example of the latter is the YHA hostels found in some notable cities in the United Kingdom, including Cambridge. It is charitable because it accepts donations from well-meaning individuals and organisations and offers some services to the public for free. It is private because it earns income though just a little from customers. And it is public because it accepts youths who do not have any money to pay and who are able to collect benefits from the government to pay even at a later date.

Parameters for Comparative Analyses

Drivers	Private Sector Travelodge					Public-Non-Profit and Private Sector YHA Cambridge					Cambridge Cyrenian				
	0	1	2	3	4	0	1	2	3	4	0	1	2	3	4
Human Right Protection															
Economic Prosperity of the Society															
Environmental Protection															
Social Equality															
Stakeholder Integration															
Rating/Perceptions of Costumers/service users															
Quantitative Report of CSR Activities															

Travelodge (Private: accommodation, foods, and bars)



Figure 5 Adapted from Kara (2021)

Travelodge is a largest private hotel in the UK based on the number of hotels and room; it was first launched in Great Britain and 1985 and has long spread to large cities, popular seaside locations and major roadside stops; and has over 570 branches across the UK as of 2019 (Travelodge, 2019).

The annual report if Travelodge is presented as one for all location. Therefore, the analysis in this article is targeted at Travelodge UK, and some branches will be mentioned in passing.

Key Players: Based on Mendelow's matrix described above, it can be inferred that the key players for Travelodge are their customers without whom they would be out of market. What follows is the report of how customers are treated in this organisation.

Analyses

The website of Travelodge which contains their social responsibilities is not opened to the public. It can be concluded that this is a technical problem, or they have deliberately done that because they have something to hide. However, their annual reports and websites (Travelodge, 2019; 2021; 2022a; 2022b; 2022c) which contain

some of their activities, vision, and mission statements, have provided a glimpse to their social activities.

Human Right Protection – Travelodge claims to abhor modern slavery and human trafficking in their supply chain. They ensure that their suppliers abide by human right laws and legislatures. Their workers are encouraged to report any unethical case through whistle blowing policy, which is handled by a third-party company without fear of being punished. They recruit employees who are eligible and have the right to work in their communities. They train their employees on safeguarding. They recruit their workforce from all backgrounds and give them equal opportunities irrespective of race, culture, religion/believe, and gender.

Environmental Protection – Travelodge, in their error free reports, have stated that they protect the biosphere by the ways they build new hotels and run their daily activities. Examples are the use of energy efficient lighting, smart meter, thermostats, vining cards, radiator timers, well fitted windows, to save energy. They have also devised a programme called ‘Switching on to Switching off’ to encourage customers and staff to save energy. In addition, they collect rainwater to complement supplied water for watering plants and to reduce water consumption, they have also installed aerated shower heads and taps.

Stakeholder Integration – Travelodge claims to work with local authorities to provide employment for communities where they operate (UK, Ireland, and Spain). They also work hand in hand with local councils, police force, fire-brigade, to protect customers and workers. They engage and interact with all stakeholders, examples, they engage with customers to obtain feedback which help them to serve the customers better. They engage in employee engagement surveys to know the needs of workers and

their intentions. They hold regular meetings with bond holders, landlords and creditors to deliberate on ways forward especially during this pandemic.

Economic Prosperity – Travelodge does not directly empower their communities by cash and kind donations. Instead, they encourage their customers to donate to their favourite charity called British Heart foundation. During the height of COVID, 51 of their hotels were closed, and a few remained opened to support key workers and some vulnerable customers. However, it was not stated whether the services rendered at that period were free.

Social Equality – Travelodge give all employees and customers equal opportunities as stated above. The leadership style of Travelodge is not stated; however, their reports show that they practice a collaborative leadership style.

Criticism 1: BBC (2007) had revealed that in the year 2006, Travelodge had the habit of overbooking customers online, and when the customers turned up, they were turned away, claiming that there were no rooms even when the customers had prepaid for rooms. BBC added that a Travelodge whist blower had confessed that “overbooking comes first before guests’ welfare and satisfaction” in Travelodge.

Criticism 2: One may pardon the above criticism because it happened a long time ago. The attached highly worded and flawless report was for the year 2020 and in the same year, Patrick Butter and Booth had reported that in March 2020, at the height of the pandemic, Travelodge asked homeless families and key workers guests to leave the hotels within only two hours, without bothering what may happen to them on the streets. If Travelodge had truly wanted to comply with the lockdown rules, they would have liaised with the British government who made the lockdown rules.

Criticism 3: Pereira (2021) reported that a couple lodged in a Travelodge branch in Cardiff and after paying £100 per night, was given a smelly room and a mattress with fresh liquid stains which looked like bodily fluids, and this was also at the height of the pandemic. Unfortunately, they were not given access to complain to the manager until the next day and no refund was given them afterwards. The spokesperson for Travelodge did not deny the allegation, however, they stated that they had made a refund.

However, the above evidenced reports portray Travelodge as a Machiavellian organisation which knows and says what is good and fails to do it (Chandler, et al., 2021; Frazier and Jacezko, 2021). In addition, Travelodge as portrayed as ruthless, greedy and does not have sympathy/respect for mankind.

Rating/Perceptions of Costumers/service users: The overall rating for Travelodge in 2022 is very bad as can be seen in the figure below. According to Trustpilot, as of January 2022, 20% of Travelodge customers perceive and rate the hotels and services as excellent while 60%, more than half of the customers rate and perceive the hotels and services as bad. However, most of the complaints given are dirty and smelly rooms, dilapidated facilities, rude and careless staff and noisy and rowdy environment.

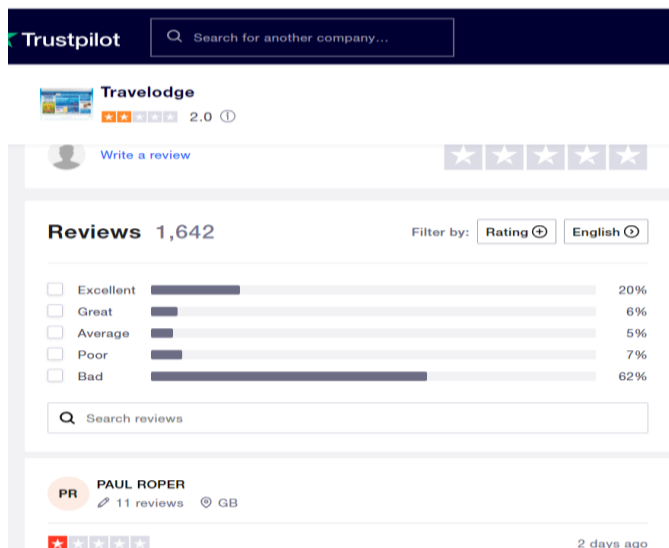


Figure 9 Adapted from Trustpilot (2022)

Quantitative Report of CSR Activities: As evidenced in appendix 6, the financial state of Travelodge does not contain any dedicated quantity of money for charity or community development project or any other CSR activity. This is because they do not do it, unfortunately, the reports were approved/endorsed by external editors. This may be because, CSR is not mandatory for corporations in the UK.

Cambridge Cyrenians (Not for profit: accommodation and foods):



Figure 6 Adapted from Thirdsector (2015)

According to Thirdsector (2015), the Cyrenians is one of the famous charities for the homeless and which can be found in most cities in the UK. It is named after the biblical Simon of Cyrene, who assisted Jesus Christ to carry His cross to Calvary when Jesus became seemingly tired on his way to Calvary where He was crucified. It was founded by Anton Wallich-Clifford in 1963 and was initially called the Simon Community. It began with a ten-person hostel in London where the residents and the staff stayed together. Anton encouraged the other Simon community groups in the other cities to follow his pattern. In the late 1960s, other cities, including Cambridge, founded their own charities to cater for the homeless. The Cambridge group called their charity the Companions of Simon. Wallich-Clifford got a homeless man called Tome Gifford in 1970 and started working with him. Later, Gifford and his wife formed the National Cyrenians Charity and patterned it after the Simon Community to create a national support network for other homeless charities. Before long, many Cyrenian groups

were registered in more cities, but they were not without challenges. For instance, as a result of limited funds, and other challenges, some of their branches closed down. An example was the Oxford Cyrenians, which had to close down because it could not stand public criticism after a staff was stabbed to death by a mentally ill beneficiary in 1993. However, in 2012, the Simon Community and the National Cyrenians merged under the name Cyrenians, thus today we have the Cambridge Cyrenian, Bradford Cyrenian, and so on. This research focusses on the Cambridge Cyrenian.

Key Players: Based on Mendelow's matrix, the most important stakeholders of this organisation are the service users, funders, and workers. This is because, without the service users, the different partners would not have any reason to donate funds to the charity; without the partners, the charity will not have funds to run their day-to-day activities; and without the workers some of whom are volunteers, there would be no one to look after the service users.

Analyses

Human Right Protection – The Cambridge Cyrenians believes and stated in their reports and on their websites that every individual adult has the right to live in a well-maintained accommodation where they are protected and supported and not on the streets. They maintain a risk register which is annually reviewed, and they claim to obey all legislatures and law of the immediate (Cambridgeshire) community.

Environmental Protection – In their reports, Cambridge Cyrenians does not do much to protect the environment. However, they involve the residents and some other external agencies to plant vegetables and flowers and breed bees.

Stakeholder Integration – According to their report, the stakeholders that make up this charity include committed staff, volunteers, board members, funders, GPs, mental

health nurses, local schools, and so on, and there seem to be good communication and collaboration among stakeholders, judging from the teamwork and supposedly happiness observed on their websites.

Economic Prosperity – Cambridge Cyrenians help solve not only the problem of homelessness, but also reduce poverty by supporting their residents to pay debt, reduce drug abuse, and decrease mental and physical health challenges. Most of the residents later become better citizens who are independent and able to cater for themselves. They teach the residents basic skills such as farming, Spanish acquisition, sporting activities, and so on, and 90% of them get jobs and become independent afterwards. 60% of their residents have mental health challenges and 90% of their mental cases improved in the year 2019. Also, 94% of their residents have physical health issues and are connected with GPs for standard treatments. The Charity helps older residents to retain their accommodation in the community and support them for shopping, and tenancy related issues, in addition to counselling.

Social Equality – The homeless are treated with dignity in decent and safe accommodation without delay, irrespective of their backgrounds. They also provide activities and experiences to help all the stakeholders from all works of life to interact thereby helping their mental and physical health.

Criticisms: This organisation has operated for over 50 years in Cambridge and has not got any significant negative story. This implies that, unlike Travelodge, they do what they stated in their reports. This is because, as of 2021, in resident survey results, 98% of their residents felt supported during the pandemic. However, there were a few negative comments passed on them on Facebook, one of which is the allegation that the organisation exhibits antisocial behaviours in their homes. However, the

commenter failed to give details of the behaviours and did not state the parameters used to underpin the criticism. In addition, some behaviours may not be permitted in their homes because some of their residents have mental and physical health challenges.

Rating/Perceptions of Costumers/service users: Comments and ratings about this organisation are rare. However, on Facebook, only a few insignificant negative comments were seen, majority of the comments were positive. They also got many likes and shares.

Quantitative Report of CSR Activities: This organisation has gallantly displayed their financial report which spans many years, and which shows CSR activities. Details are found in appendixes 8 and 9.

YHA Cambridge (Not for profit, private and public).

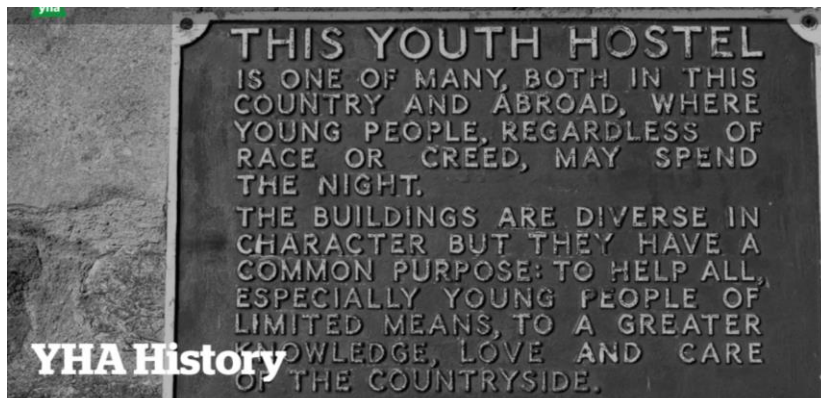


Figure 7 YHA Mission Statement, adapted from YHA (2022)

Youth Hostel Association (YHA) started in Germany in 1905 by Richard Shirmann, a schoolteacher and spread to Britain in 1929 and the hostels were officially launched in 1931. Its primary mission was (and still is) to provide luxurious and affordable accommodation for the youth. In the early 20th century, British cities were cramped, harsh, and lacked fresh air, therefore, YHA became a place where the youth, including those from low-income background, could relax and experience fresh air for a token. Today, this organisation is found in many cities of Britain, including Cambridge, and has got modern/standard rooms and facilities managed with a professional management structure. Nevertheless, the annual report used for financial analyses is that which accounts for all branches in England and Wales. However, a lot of information is also available for Cambridge branch on YHA Cambridge websites and on social media.

Key Players: Based on Mendelow's matrix, the key players for this organisation are the customers and services users, employees and funders, government. The organisation generates income from customers and funders, and the government help pay for some who have benefits.

Analyses (YHA, 2019; 2022a; 2022b; 2022c)

Human Right Protection – YHA have a dedicated website for complaints and comments. They also have safe and dignified accommodations, and their policy is renewed to keep up to date. They meet all concerned legislatures and laws, and they train their employees regularly to comply with safeguarding issues, including COVID compliance.

Environmental Protection – Little is known about their environmental protection; however, it is stated there that they use their resources efficiently.

Stakeholder Integration – They are known for team spirit, personal leadership qualities and collaborations. This may indicate that they do not practice command and control kind of leadership. In addition, the board of trustees meet frequently – up to five times in 2018/2019. They listen to their customers' complaints and feedbacks.

Economic Prosperity – They have reduced poverty by reducing the cost of accommodation for not only the youth, but also for people of all ages including those from poor backgrounds. For instance, in Cambridge, a well furnished and spacious room is about £25/night, and this includes breakfast. Among their services are accommodation, school trips and summer camps, which have helped to improve people's mental and physical well beings, and recreational and educational experiences.

Social Equality – They provide fair and equal treatments for customers of all genders, races, cultures, abilities, beliefs, and even dogs are accepted and catered for in some branches.

Criticisms: This organisation, also, unlike Travelodge, YHA Cambridge rated excellent by many of their customers as can be seen in the figure below. In addition, it ranked

91% for guest satisfaction in 2022, Best Residential Award 2019 and People's Choice 2018. Also, there are no significant negative stories or scandals recorded against them since it was established in Cambridge over 90 years ago. This shows that they have achieved all their missions and visions over the years.

Rating/Perceptions of Costumers/service users: As shown in the following figure, YHA Cambridge has scored excellent as of January 2022 by TripAdvisor in location, cleanliness, service and value.

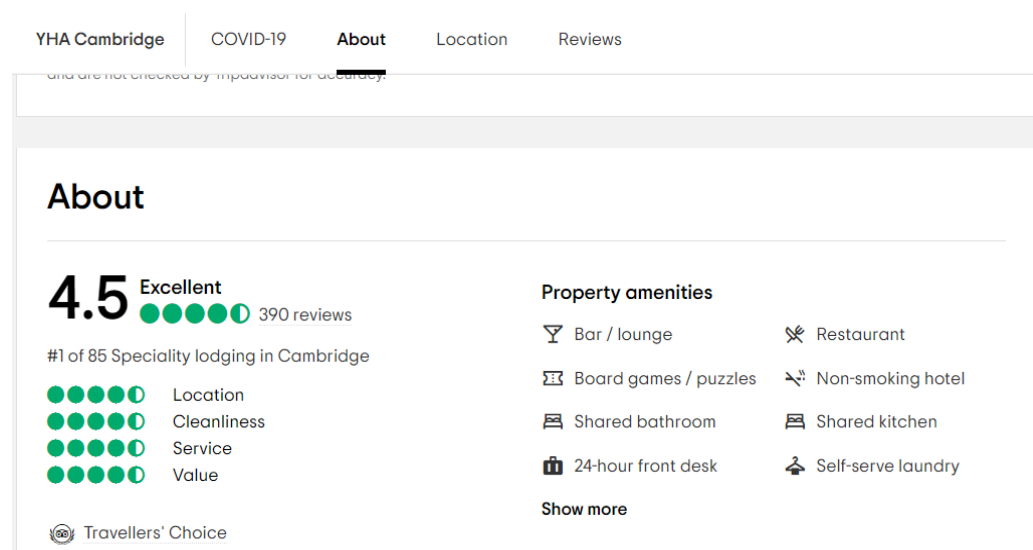


Figure 8 YHA Rating, Adapted from TripAdvisor (2022)

Quantitative Report of CSR Activities: Like Cambridge Cyrenia, YHA has displayed financial report for England and Wales and some amount of money was dedicated to CSR. Details are found in appendixes 10 and 11.

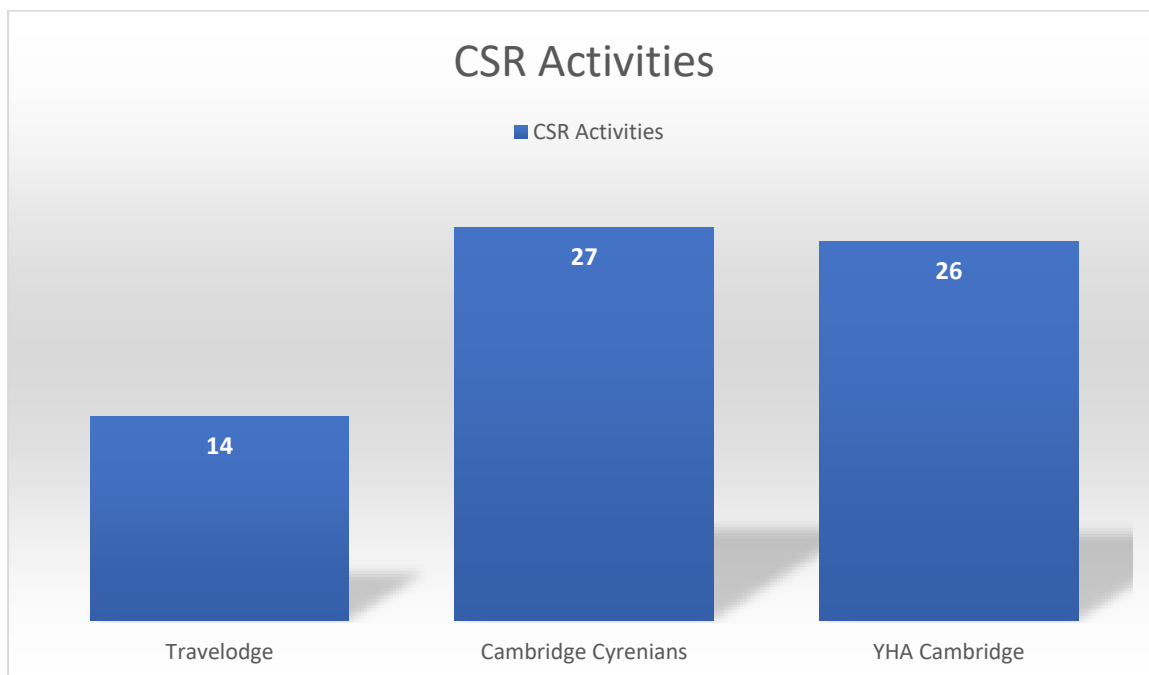
Summary of CSR Comparative Analyses for the Case Firms

Drivers	Private Sector Travelodge					Public-Non-Profit and Private Sector YHA Cambridge					Cambridge Cyrenian				
	0	1	2	3	4	0	1	2	3	4	0	1	2	3	4
Human Right Protection			✓							✓					✓
Economic Prosperity of the Society			✓							✓					✓
Environmental Protection					✓			✓						✓	
Social Equality			✓							✓					✓
Stakeholder Integration			✓							✓					✓
Rating/Perceptions of Costumers/service users			✓							✓					✓
Quantitative Report of CSR Activities	✓									✓					✓

Section 3 Implications of Further Development of CSR in the Case Firms

3.1 Quantitative Analysis

For better understanding of the findings of this research, it is pertinent to present the results in a quantitative manner, in addition to the qualitative analysis presented in section 2.



The above bar chart is the quantitative representation of the CSR activities of the three case firms, and this is based on the qualitative summary presented in section two. Travelodge has scored 14 out of 28 points; two points for human right protection; two points for economic prosperity of the society; four points for environmental protection; two points for social equality; two points for stakeholder integration; two points for rating and perception of customers; and zero points for quantitative report of CSR. Cambridge Cyrenians scored four points for human right protection, four points for economic prosperity of the society, three points for environmental protection, four points for social equality, four points for stakeholders' integration, four points for rating and perception of service users/customers, and four points for quantitative report of

CSR activities. YHA Cambridge scored four points for human right protection, four points for economic prosperity of the society, two points for environmental protection, four points for social equality, four points for stakeholders' integration, four points for rating and perception of service users/customers, and four points for quantitative report of CSR activities.

Conclusion

The aim of this article was to perform a comparative content analysis of CSR activities of three case firms. The firms were chosen using Wolk's Social Entrepreneurship sectors Model. Travelodge represents the private sector, Cambridge Cyrenian represents the nonprofit sector, while YHA Cambridge represents private and nonprofit, and at the same time partnering with the government. The websites, social media and annual reports of the case firms were searched for data. In addition, different definitions and theories of CSR were examined and the parameters used for the analysis were gleamed. Some CSR measures were also reviewed, thus, the parameters used for the evaluation of the case firms were human right protection, economic prosperity of the society, environmental protection, social equality, stakeholder integration, ratings/perceptions of customers and service users, and the quantitative reports of CSR activities. The summary of findings and implications for further CSR developments are thereby presented below.

3.2 Summary and Implication for CSR Development

Travelodge is ranked low in human right protection because it provided low quality services to mankind. It is also involved in financial exploitation when they make customers pay a large amount of money and then offer them indecent rooms. This is unethical. Human rights were curbed when customers could not in time report cases of concerns. In addition, Travelodge does not directly provide philanthropic help to its

communities, instead, it uses its customers to do so. This can be regarded as an act of selfishness. It is also an act of corruption to collect money from customers and not give them the promised standards.

Travelodge ranked high in environmental protection because according to their reports, they seem to work towards reduction in carbon emission, energy usage, and water consumption. This is a credit to them. However, no studies or persons has confirmed these claims.

For social equality, Travelodge seems to have adopted a wrong leadership style. It could be laissez faire leadership style where employees are not adequately monitored (Norris, Ghahremani and Lemoine, 2021; Diebig and Bormann, 2020). This is because most of the complaints are dirty and smelly rooms and nonchalant attitudes of staff. It could also be command and control leadership where employees do not share in the vision and mission of the organisation (Chiang, et al. (2021; Karakitapoğlu-Aygün, et al. (2021). If transformational or servant leadership for instance were practiced, employees would have seen themselves as co-owners of the business and put in their best to ensure cleanliness and good services (Saleem, et al., 2020; Langhof and Guldenberg, 2020). It can be concluded here therefore that the management structure of Travelodge does not have respect for persons.

Travelodge also scored low for stakeholder integration. As mentioned above, all the stakeholders including the employees do not seem to be well integrated in the life of the organisation, so they are not dedicated to their duties. It could be that the interest of some stakeholders is not respected and there seem to be lack of adequate communication among stake holders too. If not, the managers would have discovered that some rooms were unkept and smelly before guests arrived. It is therefore advised

that Travelodge should review its leadership style, stakeholder integration, human right policies and learn to engage in philanthropic activities in order to position the organisation to serve their customers better and make more profit.

During this fourth industrial revolution period, there is advancement in technology which has made information sharing to become easy and quick (Schäfer, 2018; Liu, 2018). Therefore, information about any organisation, especially in a developed country like the UK, cannot be hidden. Cambridge Cyrenians and YHA Cambridge have scored high in human right protection. If it were not so, online feedback would have revealed it. They have stated in their reports that they protect human rights, tolerate diversities, and avoid abuse and exploitations and no stakeholder including customers has stated otherwise.

Both companies also, through different activities, have tried over the years, to curb poverty in the Cambridge communities while Cambridge Cyrenians provide social services for free, YHA have collected a meagre amount of money from customers and provide high quality services for less. The two companies have demonstrated that they are not involved in corrupt activities by displaying their CSR financial and information reports which external auditors have conformed to be correct. In other words, they have used their income to do charitable works as stated in their mission statements.

Though both companies did not give many details on how they protect the environment, it can be inferred that they do more than what they stated. This is because they have perfectly engaged themselves in other CSR activities. However, Cambridge Cyrenians does crops and bee farming, and plant flowers. YHA Cambridge have stated that they manage their resource efficiently which may include reduction in energy usage and pollution.

Furthermore, both companies have demonstrated social equality, at least by tolerating diversities. They have also demonstrated that all stakeholders are well integrated and informed about their vision and mission and have worked in unison to achieve their objectives as shown in their rating and the quality of services they provide.

It can be concluded therefore, that Travelodge has adopted Friedman' Shareholder theory which holds that the purpose of business is to enrich only the people who have painstakingly invested in it and not no other stakeholder should benefit from it. On the other hand, Cambridge Cyrenians and YHA Cambridge have adopted Freeman's Stakeholders theory which believes that every stakeholder, including the employees, consumers, the community and the natural should benefit from business through CSR activities which are targeted at creating social benefits. It is therefore recommended that they keep up the good work. However, they need to include all their CSR activities, including how they protect their environment in their next reports. In addition, the leadership style of Travelodge should be investigated and reviewed to enable them to adapt to the business style of the 21st century which involves CSR activities.

Suggestion for Further Research

What is the leadership style of Travelodge, UK?

What are the competitive advantages of Travelodge?

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Appendixes

Appendix 1

TABLE 1: Definitions of Corporate Social Responsibility

Definition	Author
[CSR] refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society.	Bowen (1953)
Social responsibility in the final analysis implies a public posture toward society's economic and human resources and a willingness to see that those resources are used for broad social ends and not simply for the narrowly circumscribed interests of private persons and firms.	Frederick (1960)
There is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud.	Friedman (1962)
Social responsibility, therefore, refers to a person's obligation to consider the effects of his decisions and actions on the whole social system.	Davis and Blomstrom (1966)
Social responsibility implies bringing corporate behavior up to a level where it is congruent with the prevailing social norms, values, and expectations of performance.	Sethi (1975)
The social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time.	Carroll (1979)
Corporate social responsibility is the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract.	Jones (1980)
The basic idea of corporate social responsibility is that business and society are interwoven rather than distinct entities.	Wood (1991)
CSR is about how companies manage the business processes to produce an overall positive impact on society.	Baker (2003)
CSR are actions that appear to further some social good, beyond the interest of the firm and that which is required by law.	McWilliams & Siegal (2001)
CSR is any concept concerning how managers should handle public policy and social issues.	Windsor (2006)
CSR refers to the problems that arise when corporate enterprise casts its shadow on the social scene, and the ethical principles that ought to govern the relationship between the corporation and society.	Eells & Walton (2006)

Figure 9 Adapted from Mohammed (2020)

Appendix 2

Human Rights

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and

Principle 2: make sure that they are not complicit in human rights abuses.

Labour

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

Principle 4: the elimination of all forms of forced and compulsory labour;

Principle 5: the effective abolition of child labour; and

Principle 6: the elimination of discrimination in respect of employment and occupation.

Environment

Principle 7: Businesses should support a precautionary approach to environmental challenges;

Principle 8: undertake initiatives to promote greater environmental responsibility; and

Principle 9: encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

Figure 10 Adapted from United Nations (2021).

Appendix 3 Travelodge Green Programme


Home Business Best Price Finder Deals

The environment

Travelodge Green Programme

The Travelodge Green programme has been running for a number of years. We're trying to reduce our carbon footprint, by changing the way we:

- Build new hotels
- Run our hotels day to day

And by working with our partners & suppliers to reduce their carbon footprint as well.

Listed below are details of some of the green technology currently used.

Aerobed shower heads and taps	which reduces water consumption by 50% and reduces utility consumption as less water is being heated in the bathroom.
Lighting	all refurbished and new build Travelodge hotels have energy efficient lighting. Existing hotels are using energy efficient light bulbs.
Smart meters	help manage the hotel's green performance by monitoring energy usage each hour throughout the day.
Environmental thermal control in rooms	ensure the heating is switched off when the room is unoccupied. This system gives an energy reduction in excess of 40%.
Ving card systems	All new hotels will have ving card powered rooms, so that power in the rooms can only be used when occupied. This ensures energy is not being used whilst the room is unoccupied.
Rain water	is collected from the drain pipes at the hotel which is then recycled and used by the hotel as irrigation water for external green spaces.
Switching on to Switching off programme	In February 2010, Travelodge launched a company wide 'Switching on to Switching off' programme company-wide in a bid to encourage staff at hotels and at head office to be more energy efficient.

Listed below are examples of green technology currently being trialled and used in new hotel developments.

Biomass boilers	are more efficient than traditional boilers as they use wood chip pellets to heat the hotel. A bio mass boiler has been installed at Finsbury Central and London Waterloo Travelodge hotels.
Ground source heat pumps	are installed under the hotel's foundations and keep the hotel's water at a constant temperature, so that it takes less energy to re-heat the water from a traditional boiler. This system is currently being trialled at Luton, Devonex, and Portsmouth Travelodge hotels.
Central Heating (Heat System) (CHS)	this is an on-site central heating plant which takes any unused energy and sells it back to the national grid. A usage level is agreed in advance with the utility company and a rebate is sent for any unused energy. The Covent Garden extension is the UK's first budget hotel to use this technology. There are plans to install the system in future new Travelodge hotels.
Photovoltaics	are solar panels which are used on the roof of a hotel to generate electricity for the hotel. Market Harborough and Trondheim Travelodge hotels are currently trialling this technology.
Green / brown roofing	are self-sustaining areas of grass or moss planted on hotel roofs in urban locations in order to be more environmentally friendly. The green spaces are planted with grass and Sedum plant to soak up carbon dioxide emissions and produce oxygen. They also act as great insulation for the roof space. Sutton Travelodge hotel has a green roof and the roof above the Bar Cafe in the Covent Garden extension hotel has a brown roof.
Modular buildings	'Pod Bedrooms' are increasingly becoming popular. These are pre-fabricated hotel rooms which are built in a factory in Wales. Using modular units to construct hotels reduces construction time on site, energy usage and impact on the surrounding environment. Cambridge Orchard Park is the first hotel in 2011 to be built using 'Pod Bedrooms' from Wales with Stratford and Bedford Green to follow from a factory based in Stratford, Gloucestershire.

Underbridge Travelodge was the company's first modular built hotel. The rooms are built in China and exported by ship. The hotel was opened in August 2008.

Every new build Travelodge hotel has the following green features:

- Low energy lighting
- Aerobed showers
- Full insulation
- Windows and external fixtures fitted accurately for minimum energy leakage
- Situated sites will have a BREELAM rating and travel plans
- Smart meters installed
- Radiator timers in the rooms

Travelodge would like to encourage its customers to support its Green programme.

Listed below are two eco-friendly tips that can help make a difference:

1. Close windows and doors to preserve the warmth inside- only turn up the heating when necessary.
2. Take a shower rather than a bath and don't leave tap water running.

Figure 11 Adapted from Travelodge (2022a)

Appendix 4 Travelodge Antislavery Act Statement

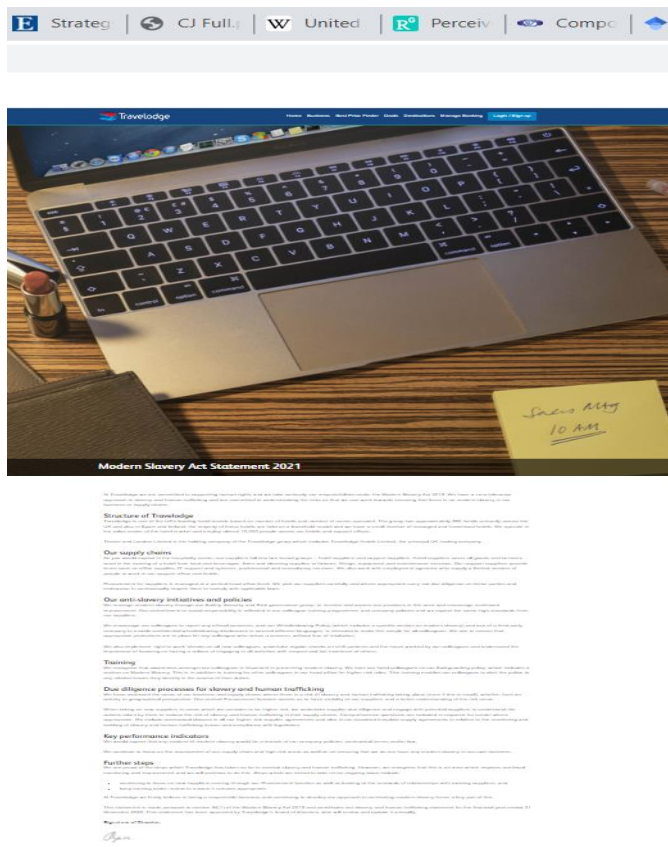


Figure 12 Adapted from Travelodge (2022b)

Appendix 5 Travelodge Alleged CSR Activities

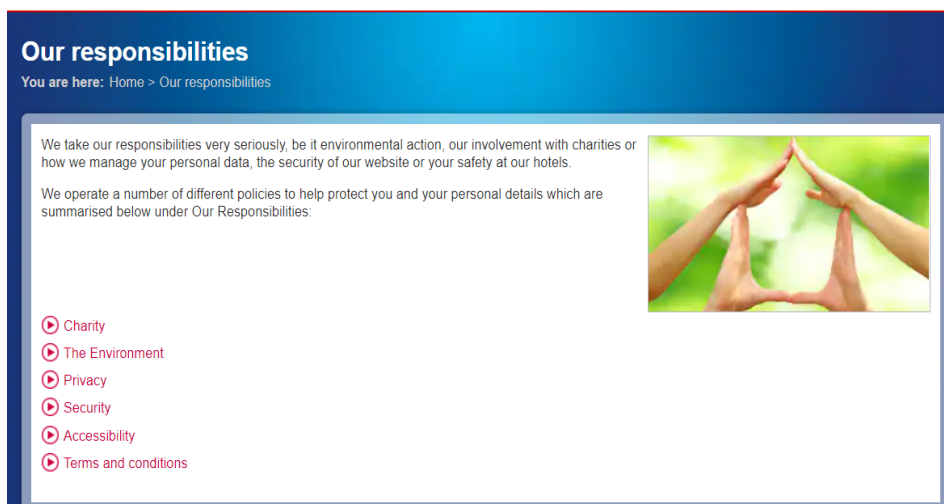


Figure 13 Adapted from Travelodge (2022c)

Appendix 6

Link to Travelodge Annual Report (2020)

<http://travelodge.wpengine.com/wp-content/uploads/2021/06/2020-Thame-London-signed.pdf>

Appendix 7 Travelodge 2020 Financial/Performance Reports

	Year ended 31 December 2020			Year ended 31 December 2019			2020 vs 2019 before IFRS 16 ⁽¹⁾	
	Before IFRS 16 ⁽¹⁾ £m	IFRS 16 impact £m	Statutory £m	Before IFRS 16 ⁽¹⁾ £m	IFRS 16 impact £m	Statutory £m	£m	Var %
Revenue by geographical region								
Revenue	284.4	-	284.4	727.9	-	727.9	(443.5)	(60.9)%
Revenue UK	280.4	-	280.4	713.1	-	713.1	(432.7)	(60.7)%
Revenue International	4.0	-	4.0	14.8	-	14.8	(10.8)	(73.0)%
Key income statement items								
Revenue	284.4	-	284.4	727.9	-	727.9	(443.5)	(60.9)%
Operating expenses	(228.0)	-	(228.0)	(390.0)	-	(390.0)	162.0	41.5%
Of which cost of goods sold	(18.2)	-	(18.2)	(43.1)	-	(43.1)	24.9	57.8%
Of which employee costs	(115.4)	-	(115.4)	(173.9)	-	(173.9)	58.5	33.6%
Of which other operating expenses	(94.4)	-	(94.4)	(173.0)	-	(173.0)	78.6	45.4%
Net external rent (payable) / receivable	(130.8)	133.7	2.9	(208.8)	212.2	3.4	78.0	37.4%
Other income	0.4	1.4	1.8	-	-	-	0.4	-
EBITDA (adjusted)⁽²⁾ / EBITDA (statutory)⁽³⁾	(74.0)⁽²⁾	135.1	61.1⁽³⁾	129.1⁽²⁾	212.2	341.3⁽³⁾	(203.1)	(157.3)%
Rent adjustment ⁽⁴⁾	(79.8)	79.8	-	(2.3)	2.3	-	(77.5)	(3369.6)%
Depreciation	(36.5)	(110.4)	(146.9)	(44.6)	(117.7)	(162.3)	8.1	18.2%
Amortisation	(16.0)	11.3	(4.7)	(17.5)	11.8	(5.7)	1.5	8.6%
Operating profit / (loss) (before non-underlying items)	(206.3)	115.8	(90.5)	64.7	108.6	173.3	(271.0)	(418.9)%
Finance costs before investor loan interest	(35.7)	(172.5)	(208.2)	(38.0)	(163.3)	(201.3)	2.3	6.1%
Investor loan interest	(15.1)	-	(15.1)	(14.3)	-	(14.3)	(0.8)	(5.6)%
Finance income	0.3	-	0.3	0.7	-	0.7	(0.4)	(57.1)%
Profit / (loss) for the year (before non-underlying items)	(256.8)	(56.7)	(313.5)	13.1	(54.7)	(41.6)	(269.9)	(2060.3)%
Non-underlying items	(13.9)	20.4	6.5	(34.1)	3.2	(30.9)	20.2	59.2%
Loss for the year before tax	(270.7)	(36.3)	(307.0)	(21.0)	(51.5)	(72.5)	(249.7)	(1189.0)%
Income tax	6.8	(7.1)	(0.3)	10.3	(5.5)	4.8	(3.5)	(34.0)%
Loss for the year	(263.9)	(43.4)	(307.3)	(10.7)	(57.0)	(67.7)	(253.2)	(2366.4)%

Figure 14 Adapted from Travelodge (2021)

Appendix 8

Summary of Accounts		
	2018/19	2017/18
	£	£
INCOME		
Donations and Legacies	22,675	19,971
Net Rental Income	745,394	565,945
County Council Grants	218,819	182,358
Grants from Trusts	79,580	87,696
Cambridge City Council Homelessness Grant	-	13,094
Other Local Authority Grants	1,763	1,717
Sundry Income	1,502	848
Investment Income	4,414	4,007
Total Income	1,047,148	875,638
EXPENDITURE		
Costs of Raising Funds	7,552	2,882
Expenditure on Charitable Activities	1,058,857	815,118
Total Expenditure	1,066,409	818,000
Net Movement in Funds	7,739	57,637
Total Funds Brought Forward	485,311	427,674
Total Funds Carried Forward	493,050	485,311
BALANCE SHEET		
Fixed Assets	14,590	21,714
Net Current Assets	478,460	463,597
Total Assets Less Current Liabilities	493,050	485,311
represented by:		
Restricted Reserves	34,088	38,410
Designated Reserves	200,000	200,000
Unrestricted Reserves	258,962	246,901
Total Capital and Reserves	493,050	485,311

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Figure 15 Cambridge Cyrenians' Income and Expenditure for 2019

Appendix 9 Link to the 2019 Annual Report of Cambridge Cyrenians.

<https://cambridgecyrenians.org.uk/wp-content/uploads/2020/10/2018-19-Annual-Review-Accounts.pdf>

Appendix 10 Link to the Comprehensive Financial and Information Report of YHA England and Wales

<https://www.yha.org.uk/sites/default/files/uploads/Policies/2018-19%20statutory%20accounts.pdf>

Appendix 11 2019 Financial/Performance Reports of YHA

Performance review

	2019 £ million	2018 £ million	2017 £ million	2016 £ million
Hostel revenues	49.4	49.4	47.3	46.3
Hostel direct costs	(32.9)	(32.2)	(31.6)	(31.0)
Hostel surplus	16.5	17.2	15.7	15.3
Membership and fundraising income	2.2	2.2	1.7	1.8
Non hostel costs	(10.1)	(9.7)	(9.4)	(9.3)
Surplus before maintenance and investment	8.6	9.7	8.0	7.8
Current year maintenance and investment	(4.4)	(4.3)	(3.9)	(4.7)
Loan repayment and interest on previous investment	(1.4)	(1.3)	(1.8)	(1.9)
Operating surplus	2.8	4.1	2.3	1.2