Effects of the COVID-19 Pandemic on Corporate Social Responsibility in the Hotel Industry – Case of the Czech Republic

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Abstract

This paper concerns Corporate Social Responsibility (CSR) in the hotel industry. The main goal was to find out how the CSR activities of hotels changed during the coronavirus disease pandemic (COVID-19). The research on this topic was executed in the Czech Republic. The Czech Republic, due to the local tourism diversity, provides a representative picture of the topic in a European context. A unique questionnaire survey of 154 respondents selected by quotes was performed in May 2022. Managers of hotels answered questions about CSR efforts before the coronavirus disease pandemic (COVID-19) and now. CSR activities were examined in several areas of economic, social, and environmental responsibility. The picture of CSR evolution over time influenced by the COVID-19 crisis can be seen. The paper presents several surprising facts. It shows that smaller facilities can also perform CSR and that lower annual turnover is not a barrier for hotels. The gathered data and implications are analysed in detailed contingency tables and visualized in a graph. Due to the specificity of the data, the uncertainty coefficient and Cramer's V coefficient were chosen to explore possible associations in the dataset. The largest benefit of this study is that the data represents not only external reports of CSR but also strategic thinking of hotel facilities. The next benefit of the study is a unique model of specific CSR activities that hotels perform now.

1. Introduction

The COVID-19 pandemic was one of human history's most significant health disasters. It affected society as a whole, and it affected organizations in many industries. The specific way organizations reacted to this crisis is a defining moment that society will remember for decades. The change in society during the pandemic, the interest in the common good and philanthropy, was reflected and transferred to the business world. Companies are more focused on their purpose and connection to society's prosperity. Their actions are helping to solve deteriorating social problems like poorness and inequality (García-Sánchez and García-Sánchez, 2020). The responsibility of organizations to society and the environment has gained more importance than ever (Farmaki & Stergiou, 2020; Mao et al., 2020; Kramer, 2020).

The tourism industry is considered one of the world's most important economic sectors. In 2019 it had a 10.3 % share of global GDP and a similar share in global employment. In 2021, the share was just 6.1 % (WTTC, 2022). The hospitality industry has suffered from the COVID-19 pandemic crisis very hard. Most businesses, hotels, and other hospitality facilities had to face a large loss of demand caused by travel restrictions, lockdown periods, social distancing, and truncated opening hours. Significant losses came from the immediate disinterest in travel - tourists tried to avoid situations with the risk of infection (Ruiz Estrada et al., 2020). In the Czech Republic, the total count of almost 22 million guests in hospitality facilities in 2019 dropped to 11 million guests in 2020 and 2021 (Czech Statistical Office, 2022). The biggest drop in those years was in arrival tourism.The tourism industry has a vast economic, environmental and social impact on our civilization. The development of responsible leadership of companies in the tourism industry is significant for our sustainable future (Streimikiene et al., 2021).

CSR management is usually seen traditionally in large corporations. In small and medium-sized companies, which are typical for the tourism industry, the situation is flawed (Wood, 2017). Despite this, several hospitality companies turned their efforts to the CSR – corporate social responsibility concept – and managed to rethink their activities in this area in the short and long term. Chen and Hang (2021) evidenced and reported a study describing various CSR activities of hotels which were helping combat the pandemic. Those actions showed solidarity within local communities. Society perceives CSR engagements during the pandemic as more meaningful and more important than during normal times (Filimonau et al. (2020). CSR engagement during the pandemic can be viewed in terms of strategic philanthropy (Shin et al., 2021; Diamantis, 2020). Lee (2022) stated a specific need for CSR development exploration. Researchers should find out the changes in CSR during the pandemic, to identify what kinds of new CSR initiatives emerged in tourism industry.

This study determines how the COVID-19 pandemic changed the CSR activities of hotels in the Czech Republic. The Czech Republic, a middle Europe tourist destination, provides several tourist attractions – historic cities, urban centers, mountain resorts for summer and winter recreation, centers of summer water recreation, spa resorts, natural attractions, and cultural-historical heritage (Vystoupil et. al., 2017). Due to this diversity of tourism, I find the Czech Republic very suitable for the study of CSR in the hospitality industry in the European context.

This paper presents answers to several research questions:

- What kind of CSR activities did hotels perform before the COVID-19 pandemic?
- What kind of CSR activities do hotels perform now?
- Are there any statistically important associations between classification variables (the type of facility, star rating, the question of being part of a hotel network or independent hotel, bed capacity, annual turnover) and variables of specific CSR activity implementation?
- How did these associations change during the COVID-19 crisis?

2. Literature review

This chapter provides a literature review on the concept of CSR in the tourism industry. The CSR concept is presented briefly, and the main focus points to the changes in the CSR concept during the COVID-19 crisis.

2.1 The Corporate Social Responsibility Concept

The CSR – corporate social responsibility is a concept that represents a commitment of a company to make sustainable economic development and to maximize positive impacts on society

(Jamali and Mirshak, 2007). It contains four main responsibilities – economical, legal, ethical, and philanthropic (Carroll, 1999).

To adopt CSR, companies should identify groups of people and kinds of environments that can be affected by the actions of the company. This identification process was established in 1984 by Freeman and is called stakeholder analysis. According to this concept, companies should behave ethically and responsibly toward all stakeholders (Türker, 2009). For effective CSR management, it is necessary to establish a continuous dialogue with stakeholders. Building stable relationships with stakeholders depends on the quality of mutual communication. That is the reason why CSR reporting is as important as the initial process (Hąbek et al., 2019). Almagrabi et al. (2021) declared, that just five days after publishing the CSR activity report of a company, stakeholders had positive feelings about the company, especially if it was related to the current pandemic.

CSR activities shouldn't consist of just harm minimization and mere adherence. The trend of the present years is to create positive value for stakeholders and be engaged in CSR. From a strategic perspective, CSR is seen as a chance to differentiate from competitors (Beji et. al., 2021; Luetkenhorst, 2004; Novak, 1996). This chance was noticed even before the COVID-19 pandemic started. In August 2019, almost 200 CEOs declared that caring and creating value for all stakeholders was their top interest (Roundtable, 2019).

2.2 CSR in Tourism before COVID-19 Pandemic

In the case of the social and environmental irresponsibility of companies in tourism, especially hospitality facilities, several negative impacts appeared. We can observe environmental pollution, land consumption, deterioration of biodiversity, rising consumption of energy, loss of local heritage, or local residents' exploitation (Jucan and Dolf Baier, 2012). The sustainability question of the tourism industry has been discussed for many years. It has a close relationship with society and the environment. Companies in tourism should go beyond their profit-driven objectives and create real value.

Hospitality facilities have various stakeholders – for example, employees, customers, shareholders, local residents, etc. (Coles et al., 2013; Serra-Cantallops et al., 2018). They do not just require socially and environmentally responsible actions, but they also ask for companies' communication of their CSR outcomes (de Grosbois, 2012).

It is a valuable fact that companies in tourism implement the CSR concept with much effort now. The percentage of CSR active hospitality facilities increased greatly years ago (Coles et al., 2013). Holcomb et al. (2007) claim that for hospitality facilities, the most important are contributions to the community and customers. The question of CSR activities' effects on hospitality facilities' performance is however considered debatable and has been examined only a little (Nicolau, 2008; Rhou & Singal, 2020). Fatma and Rahman (2017) examined the impact of CSR on branding and customer loyalty and their findings were positive – CSR can provide a good branding strategy.

2.3 CSR in the Hospitality Industry during the COVID-19 Crisis

Being socially responsible when trying to manage a financial crisis in a hotel was probably very difficult. In the short-term view, it could bring a risk of losing more money. But in the long term view, communities in which hotels operate may conclude that the companies have a real purpose for society and its value (Kramer, 2020). Therefore, CSR activities during the pandemic crisis could have a positive impact on the company. He and Harris (2020) suggest that companies should perceive the COVID-19 crisis as an opportunity to demonstrate more authentic CSR. The lockdown situation in hospitality facilities could bring a chance to make time for structural strategic changes over the long term and rethink sustainability and social responsibility (Niewiadomski, 2020). Generally, Romagosa (2020) claims that companies in the tourism industry have a great ability to adapt and recover from

catastrophic or unexpected situations. Therefore, present trends indicate that CSR strategies probably changed during the COVID-19 crisis.

Starting in 2021, several studies on CSR activities during the COVID-19 pandemic appeared. Tunio et al. (2021) developed a study with an identical purpose, to understand how pandemics changed the CSR activities of hotels. This study was conducted in Austria, Pakistan, and Indonesia. It proved that responsible behavior toward employees brings higher performance and satisfaction and turnover intention. Gürlek and Kılıç (2021) examined 100 websites of the world's top-ranking hotels and identified their CSR practices during the COVID-19 crisis. They managed to identify CSR activities concerning the community, employees, and customers. From the 100 hotels, they identified 68 facilities with reports about some CSR activities. The reason for not adopting any CSR activities during a crisis can come from financial difficulties or these hotels may see CSR activities as just a marketing tool (Gürlek and Kılıç, 2021).

Shin et al. (2021) examined that hospitality and tourism companies engaged proactively in CSR activities, by helping frontline workers and others involved in "the fight" against the C-19 pandemic. The form of their help consisted of donating hotel rooms and food to health care workers. However, the study proved that such a strategy was negatively perceived by facilities' stakeholders and it also harmed customers' booking behaviour. Therefore, hotels should always focus on guest safety, particularly during crises.

Qui et al. (2021) however encourages publicly traded companies in the China tourism market to invest in CSR during the crisis to protect their company's value on the market. Their implication states that CSR activities that help to protect society's health can have a positive impact on stakeholders' attention and the company's evaluation. Those two studies are therefore in conflict, but this conflict can come up just from different research locations and different views on this topic.

Marco-Lajara et al. (2022) analyzed the effects of CSR activities of rural hotels in Spain on their resilience during the COVID-19 crisis. They proved that it has a positive and significant impact on the resilience level. According to their findings, this effect is even more intense when a hotel shows an official sustainability certificate.

3. Methods

This study analyses changes in the CSR strategies of hotels in the Czech Republic during the C-19 crisis. Of the 3 129 hotels in the Czech Republic (Public database: Lodging facilities in bulk, 2022), for the questionnaire survey, 230 hotels were randomly selected by quotes. The final return was 154 respondents who filled in the questionnaire (67 %). To engage corresponding value and representative outcomes, the selection was supported and verified by available quotes (star rating and type of hotel). The selection fits in the exact properties of the hotels' population in the Czech Republic. Concerning the population size and the difficulty of data collection, the return of 154 respondents is satisfying.

In the questionnaire, I collected several classification variables – the type of facility (hotel or hotel garni), star rating, the question of being part of a hotel network or independent hotel, bed capacity, annual turnover, and region of hotel location. Those classification variables provide a picture of eventually different strategies based on hotel size, managerial background, and regional differences.

The core of the questionnaire was to examine real CSR activities in several areas of economic, social, and environmental responsibility. Managers of hotels asked what activities they performed even before the C-19 pandemic, and what activities they are performing now in 2022. They also could mark what activities are in their plans for the near future. Examined variables were not divided into scales, because from the logical perspective of this topic, those variables must be binary (yes or no). In reality, there is no possibility of having the ethical codex implemented only partly, and the same logic was applied also to other variables.

Specific areas of mapped and examined CSR activities are demonstrated in the following model. This model is a unique representation of concrete CSR activities of lodging facilities. A similar mapping model in this field has not been published yet.

Figure 1. **Areas of hotel CSR activities**
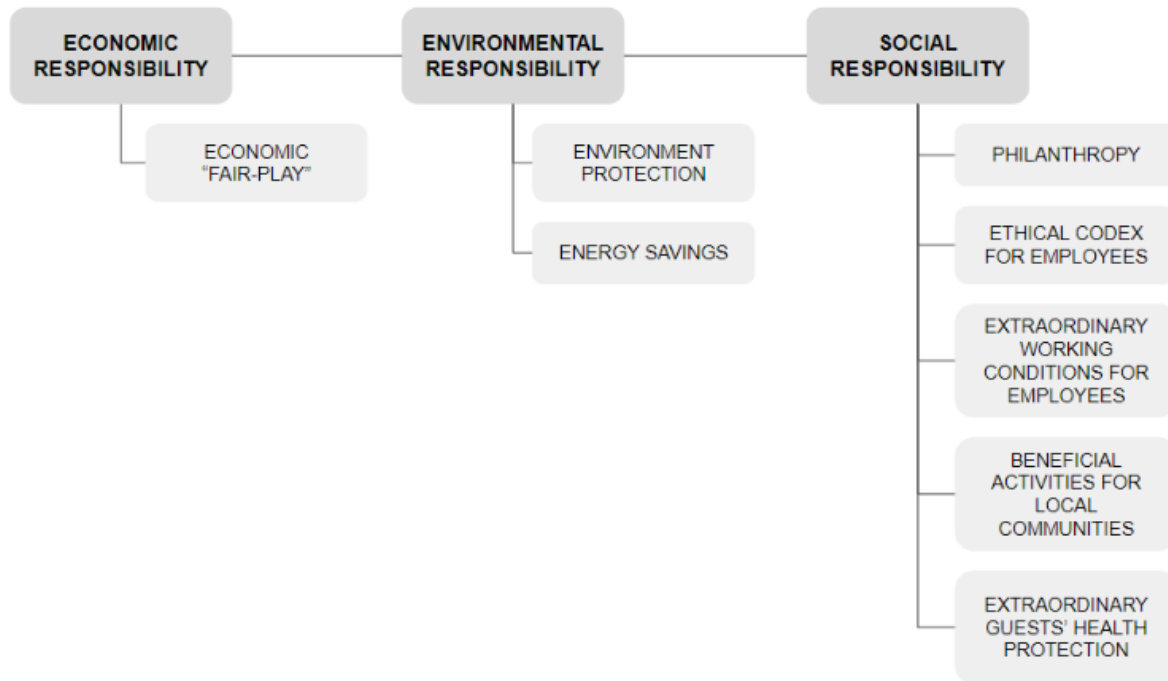
Source: own processing.

In a question about economic "fair-play," respondents judged if the company acts according to laws and economic responsibility - transparency in sharing information, denying corruption, no undeclared employment, and similar. On environmental responsibility, respondents answered if their company protects the environment in general and if it tries to save energy (electricity, water, gas, etc.). Most activities were found in social responsibility. Respondents stated if they were performing any philanthropic activities - with and without a connection to the C-19 crisis. Then if they have ethical codex for employees, any extraordinary working conditions for employees, if they are active in beneficial activities for local communities, and if they do something extraordinary to protect guests' health that is above the law order.

To get a basic, simple and clear view of the data, the dataset was analyzed in terms of descriptive statistics, specifically by contingency tables. Due to the specificity of data (nominal and ordinal variables), the uncertainty coefficient and Cramer's V coefficient were chosen to explore possible associations in the dataset. Another reason for choosing these coefficients is the high probability of a non-linear relationship between variables in this dataset, which has been observed by fundamental data analysis.

The uncertainty coefficient is a measure of nominal association. It can determine the degree of association between the two variables (Mills, 2011). It can be interpreted as "what fraction of variable X can we predict by Y value". In this dataset, naturally, I assumed, that the CSR topic implementation variable is the dependent variable on the classification variable. Therefore the Uncertainty coefficient values in the table are representing a one-sided association. The Cramer's V, unlike the Uncertainty coefficient, represents the symmetric association and therefore its' interpretation is different. Rea and Parker (1992) suggested a range of effect size for Cramer's V for nominal data – a value smaller then

0.1 is a negligible association; a value between 0.1 to 0.2 is a weak association; a value between 0.2 to 0.4 is a moderate association; a value between 0.4 to 0.6 is a relatively strong association; a value between 0.6 to 0.8 is a strong association; and a value larger than 0.8 is a very strong association.

4. Results

The main contribution of this article is the examination of CSR practices of hotels before the C-19 pandemic and in the present (2022). The significant question is if the C-19 pandemic even influenced the CSR visions and practices of hotels. Respondents answered this question too and the result is that only 12 % of questioned hotel managers referred to a change of view to CSR according to the C-19 pandemic. This statistic proves that CSR is a long-term strategic topic for hotels, which cannot be greatly changed by exceptional situations like pandemics. The next chapters however demonstrate, that some practical changes in CSR activities during C-19 pandemic really happened.

4.1 Core Results

The first chart visualizes corporate social responsibility in different areas. The percentage on the vertical axis states the number of facilities with positive answers.

Graph 1. **The CSR changes**
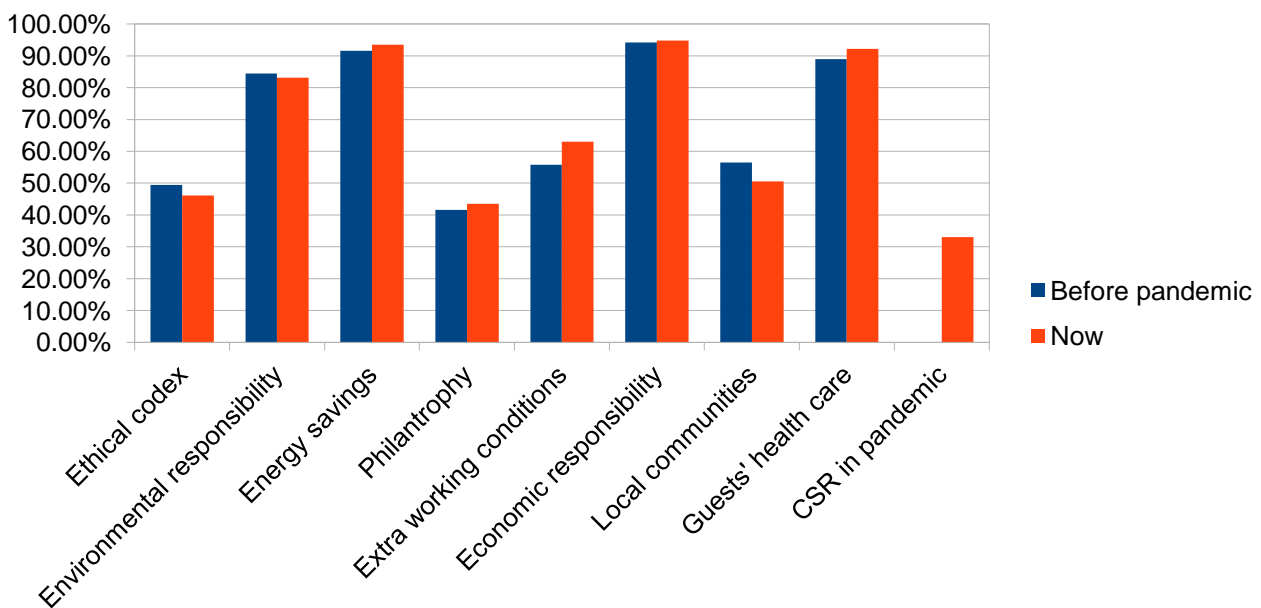
Source: own processing.

The graph above demonstrates the changes in CSR activities during the pandemic in general. Ethical codex implementation, environmental responsibility, and care for local communities are topics where I discovered a small decrease. From comments written by respondents, I assume that this decrease comes from budget cuts in the pandemic. Hotels were handling a difficult situation of the pandemic and its restrictions in the form of lockdown, therefore they had to save some money. The

positive fact is, that in different topics, a little increase can be seen. Hotels have put more effort into energy savings, philanthropy, economic responsibility, and guests' health extra care.

The most significant increase can be seen in extra working conditions for employees. I assume that the reason for this increase comes from the current poor situation in the labor market in the tourism industry. This fact is also mentioned in a strategic document of the Ministry of regional development of the Czech Republic (2021). Apart from the problem of missing employees, another issue mentioned in this document is a lack of interest in studying and working in the tourism industry. The reason for this is the population's pessimistic view of tourism industry in the C-19 pandemic. They have fears for the future. So responsibility and fair conditions for employees are also the ways to attract new employees and stop the current from leaving. This is one of the most significant changes, that happened in this industry due to the C-19 pandemic situation.

The last column in the graph below demonstrates CSR activities in close relation to the C-19 pandemic – for example, support for healthcare workers, donations to handle C-19 pandemic consequences, etc. 33.1 % of respondents stated that they performed some actions to handle the pandemic.

The results of this study prove, that even before the pandemic, the hotel industry had adapted CSR strategies significantly. Some topics like the ethical codex, philanthropy, and responsibility to local communities can still be improved, but much attention to the corporate responsibility of these facilities can be seen clearly.

4.2 Close-up View

The next contingency tables describe the relations between the CSR topics and the classification variables.

Table 1. **CSR in a pandemic, contingency table – Ethical codex implementation and Philanthropy**

| | Ethical codex implemented | | | | | Philantrophy | | | | |
| | Before | | Now | | | Before | | Now | | |
	Yes	No	Yes	No	Plan	Yes	No	Yes	No	Plan
Total	49.4 %	50.6 %	46.1 %	47.4 %	4.5 %	41.6 %	58.4 %	43.5 %	46.8 %	5.8 %
Facility type Subgroups										
Hotel	52.4 %	47.6 %	48.3 %	44.8 %	4.8 %	41.4 %	58.6 %	43.4 %	46.2 %	6.2 %
Hotel garni	0 %	100 %	11.1 %	88.9 %	0 %	44.4 %	55.6 %	44.4 %	55.6 %	0 %
Uncertainty Coefficient value (Approximate Signifficance)	*0.06 (0.000)*		*0.027 (0.055)*			*0.000 (0.857)*		*0.006 (0.581)*		
Cramer's V (Approximate Signifficance)	*0.246 (0.002) moderate association*		*0.207 (0.085)*			*0.015 (0.856)*		*0.084 (0.779)*		
In case of Plan coded to Yes (Cramer's V)			*0.207 (0.037) moderate association*							
Star rating Subgroups										
*	11.1 %	88.9 %	11.1 %	77.8 %	11.1 %	33.3 %	66.7 %	33.3 %	55.6 %	0 %
**	35.7 %	64.3 %	35.7 %	64.3 %	0 %	57.1 %	42.9 %	57.1 %	42.9 %	0 %

***	50.6 %	49.4 %	46.8 %	44.2 %	6.5 %	31.2 %	68.8 %	33.8 %	55.8 %	6.5 %
****	69.0 %	31.0 %	61.9 %	33.3 %	2.4 %	52.4 %	47.6 %	54.8 %	31.0 %	9.5 %
*****	66.7 %	33.3 %	66.7 %	33.3 %	0 %	100 %	0 %	100 %	0 %	0 %
Uncertainty Coefficient value (Approximate Significance)	0.068 (0.009)		0.054 (0.261)			0.063 (0.014)		0.061 (0.110)		
Cramer's V (Approximate Significance)	0.296 (0.013) moderate association		0.171 (0.386)			0.280 (0.023) moderate association		0.188 (0.223)		
Member of hotel chain or not Subgroups										
Member	67.7 %	32.3 %	67.7 %	25.8 %	3.2 %	58.1 %	41.9 %	58.1 %	35.5 %	0 %
Independent facility	44.7 %	55.3 %	40.7 %	52.8 %	4.9 %	37.4 %	62.6 %	39.80 %	49.60 %	7.30 %
Uncertainty Coefficient value (Approximate Significance)	0.025 (0.021)		0.029 (0.038)			0.021 (0.038)		0.024 (0.058)		
Cramer's V (Approximate Significance)	0.185 (0.022) weak association		0.231 (0.041) moderate association			0.168 (0.037) weak association		0.195 (0.118)		
Bed capacity Subgroups										
11 – 50	40.0 %	60.0 %	37.1 %	55.7 %	4.3 %	35.7 %	64.3 %	38.6 %	50.0 %	7.1 %
51 – 100	68.3 %	31.7 %	37.2 %	53.5 %	7.0 %	41.9 %	58.1 %	41.9 %	48.8 %	4.7 %
101 and more	68.3 %	31.7 %	70.7 %	26.8 %	2.4 %	51.2 %	48.8 %	53.7 %	39.0 %	4.9 %
Uncertainty Coefficient value (Approximate Significance)	0.04 (0.013)		0.053 (0.019)			0.012 (0.279)		0.009 (0.833)		
Cramer's V (Approximate Significance)	0.235 (0.014) moderate association		0.217 (0.025) moderate association			0.129 (0.278)		0.095 (0.834)		
Annual turnover (2021) Subgroups										
Up to 1 mil CZK	66.7 %	33.3 %	66.7 %	33.3 %	0 %	0 %	100 %	0 %	100 %	0 %
Up to 5 mil CZK	37.5 %	62.5 %	37.5 %	57.1 %	5.4 %	33.9 %	66.1 %	33.9 %	53.6 %	5.4 %
Up to 10 mil CZK	44.4 %	55.6 %	33.3 %	51.9 %	11.1 %	51.9 %	48.1 %	55.6 %	29.6 %	14.8 %
Up to 50 mil CZK	52.5 %	47.5 %	45.0 %	52.5 %	0 %	37.5 %	62.5 %	37.5 %	55.0 %	5.0 %
Up to 100 mil CZK	80.0 %	20.0 %	80.0 %	10.0 %	10.0 %	60.0 %	40.0 %	60.0 %	30.0 %	0 %
More	100 %	0 %	100 %	0 %		66.7 %	33.3 %	66.7 %	33.3 %	0 %
Uncertainty Coefficient value (Approximate Significance)	0.077 (0.011)		0.106 (0.035)			0.044 (0.158)		0.082 (0.111)		
Cramer's V (Approximate Significance)	0.300 (0.031) moderate association		0.232 (0.126)			0.231 (0.221)		0.221 (0.204)		

Source: own processing.

The first table is showing relative frequencies of ethical codex implementation examined variables. By grey background, the table indicates several statistically significant associations. I

discovered, that the Ethical codex implementation variable is in moderate association with the Facility type variable. Initially, this moderate association was visible only before the C-19 pandemic. Then I tried to code the cases "Planning in near future" to "Yes", to simplify it to a binary variable. In this case, a similar association between Ethical codex implementation now and the type of facility appeared as well. However, this association is now a little bit lower and Cramer's V changed from 0.246 before the C-19 pandemic to 0.207 now. For hotel-type "Hotel", ethical codex implementation was "Yes" to 50 % and "No" to 50 %. But for the facility type "Hotel Garni", it was "No" to 100 % before the C-19 pandemic and almost 90 % "No" after the pandemic. It is visible, that hotels garni are not currently implementing ethical codex much, unlike regular hotels.

Another moderate association appeared between Ethical codex implementation before the C-19 pandemic and the star rating of a hotel. The table indicates, that with the rising star rating, ethical codex implementation is more probable. However, this association existed only before the C-19 pandemic. For the present data, a similar statistically significant association was not proved. The simplification of the variable, which was performed on the previous variable, has not made any changes to this conclusion, therefore it is not visualized in the table.

For variables Membership in the hotel chain and Ethical codex implementation, a statistically significant association was also found. Collected data indicates, that members of hotel chains are more likely to have ethical codex implemented. This association was proved before the C-19 pandemic and now as well. But unlike the variable facility type, now it is a little higher. Cramer's V coefficient changed from 0.185 to 0.231.

The results indicate, that another moderate association exists between the Bed capacity variable and Ethical codex implementation. Larger hotels are more likely to have ethical codex implemented. This association was also changed during the C-19 pandemic, and these days it is a bit lower. Cramer's V changed from 0.235 to 0.217.

Graph 2. **Ethical codex implementation and Annual turnover association visualization**
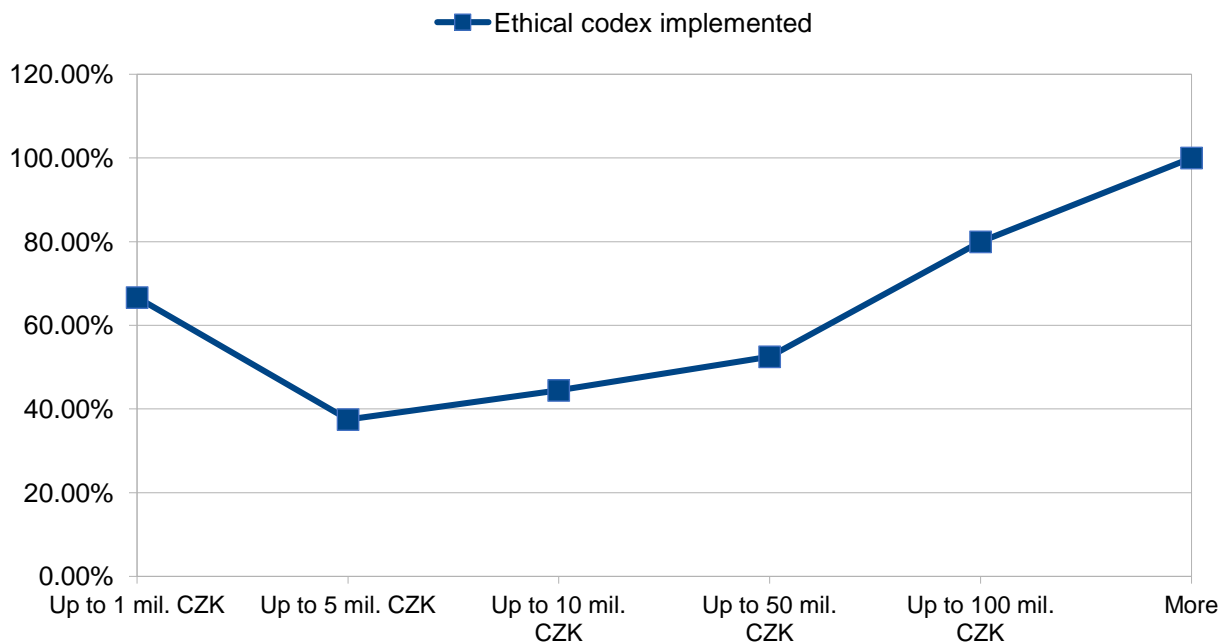
Source: own processing.

The most statistically significant association in this dataset is between the Annual turnover and Ethical codex implementation before the C-19 pandemic. This moderate association indicates a non-linear dependence. To visualize this association, I have constructed a graph.

The graph above indicates, that for hotels with lower annual turnover up to 1 million CZK, ethical codex implementation is important. However, the line is then rapidly declining and with rising annual turnover, the ethical codex is getting more important. The interesting fact is, that a similar association was not proved for the present situation. This fact indicates, that a part of facilities made significant changes in the topic of ethical codex implementation. I assume, that the reason for this could be the re-designing of ethical codex during the C-19 pandemic. For the topic of Ethical codex implementation, several of the Uncertainty coefficient values also indicate small, but statistically significant one-sided associations.

Except for the Ethical codex implementation, statistically significant associations were detected for the variable Philanthropy. The moderate association is visible for the Star rating (Cramer's V 0.280) and weak association for the Membership in the hotel chain (Cramer's V 0.168). Both associations are valid only for the period before the C-19 pandemic. Even in the case of simplification of present variables to binary format, the association is not visible now.

Table 2. **CSR in a pandemic, contingency table – Extraordinary working conditions and Local communities**

	Extraordinary working conditions					Local communities				
	Before		Now			Before		Now		
	Yes	No	Yes	No	Plan	Yes	No	Yes	No	Plan
Total	55.8 %	44.2 %	63.0 %	33.1 %	1.3 %	56.5 %	43.5 %	50.6 %	42.9 %	4.5 %
Facility type Subgroups										
Hotel	55.9 %	44.1 %	62.8 %	33.1 %	1.4 %	57.2 %	42.8 %	51.0 %	42.1 %	4.8 %
Hotel garni	55.6 %	44.4 %	66.7 %	33.3 %	0 %	44.4 %	55.6 %	44.4 %	55.6 %	0 %
Uncertainty Coefficient value (Approximate Signifficance)	0. 000 (0.986)		0.003 (0.863)			0.003 (0.455)		0.006 (0.657)		
Cramer's V (Approximate Signifficance)	0.001 (0.986)		0.051 (0.942)			0.061 (0.452)		0.083 (0.788)		
Star rating Subgroups										
*	33.3 %	66.7 %	33.3 %	66.7 %	0 %	44.4 %	55.6 %	55.6 %	44.4 %	0 %
**	64.3 %	35.7 %	64.3 %	35.7 %	0 %	64.3 %	35.7 %	42.9 %	57.1 %	0 %
***	49.4 %	50.6 %	59.7 %	35.1 %	1.3 %	54.5 %	45.5 %	48.1 %	44.2 %	5.2 %
****	69.0 %	31.0 %	73.8 %	21.4 %	2.4 %	64.3 %	35.7 %	59.5 %	31.0 %	7.1 %
*****	66.7 %	33.3 %	66.7 %	33.3 %	0 %	33.3 %	66.7 %	33.3 %	66.7 %	0 %
Uncertainty Coefficient value (Approximate	0.034 (0.148)		0.041 (0.651)			0.013 (0.614)		0.029 (0.803)		

Signifficance)										
Cramer's V (Approximate Signifficance)	0.215 (0.154)		0.143 (0.715)			0.136 (0.615)		0.118 (0.914)		
Member of hotel chain or not Subgroups										
Member	67.7 %	32.3 %	67.7 %	29.0 %	0 %	74.2 %	25.8 %	64.5 %	29.0 %	3.2 %
Independent facility	52.8 %	47.2 %	61.8 %	34.1 %	1.6 %	52.0 %	48.0 %	47.2 %	46.3 %	4.9 %
Uncertainty Coefficient value (Approximate Signifficance)	0.011 (0.131)		0.005 (0.731)			0.025 (0.023)		0.013 (0.292)		
Cramer's V (Approximate Signifficance)	0.120 (0.136)		0.076 (0.826)			0.179 (0.026) *weak association*		0.155 (0.298)		
Bed capacity Subgroups										
11 – 50	41.4 %	58.6 %	55.7 %	40.0 %	1.4 %	52.9 %	47.1 %	48.6 %	45.7 %	2.9 %
51 – 100	60.5 %	39.5 %	60.5 %	34.9 %	0 %	55.8 %	44.2 %	48.8 %	44.2 %	4.7 %
101 and more	75.6 %	24.4 %	78.0 %	19.5 %	2.4 %	63.4 %	36.6 %	56.1 %	36.6 %	7.3 %
Uncertainty Coefficient value (Approximate Signifficance)	0.062 (0.001)		0.04 (0.131)			0.006 (0.550)		0.013 (0.698)		
Cramer's V (Approximate Signifficance)	0.288 (0.002) *moderate association*		0.163 (0.224)			0.088 (0.553)		0.101 (0.794)		
Annual turnover (2021) Subgroups										
Up to 1 mil CZK	33.3 %	66.7 %	33.3 %	66.7 %	0 %	0 %	100 %	0 %	100 %	0 %
Up to 5 mil CZK	48.2 %	51.8 %	57.1 %	39.3 %	0 %	53.6 %	46.4 %	48.2 %	41.1 %	7.1 %
Up to 10 mil CZK	55.6 %	44.4 %	66.7 %	25.9 %	3.7 %	63.0 %	37.0 %	55.6 %	44.4 %	0 %
Up to 50 mil CZK	57.5 %	42.5 %	62.5 %	35.0 %	0 %	50.0 %	50.0 %	47.5 %	47.5 %	2.5 %
Up to 100 mil CZK	70.0 %	30.0 %	70.0 %	30.0 %	0 %	80.0 %	20.0 %	60.0 %	30.0 %	10.0 %
More	100 %	0 %	100 %	0 %	0 %	83.3 %	16.7 %	83.3 %	16.7 %	0 %
Uncertainty Coefficient value (Approximate Signifficance)	0.047 (0.132)		0.064 (0.595)			0.051 (0.096)		0.057 (0.574)		
Cramer's V (Approximate Signifficance)	0.222 (0.271)		0.180 (0.663)			0.245 (0.160)		0.167 (0.795)		

Source: own processing.

Results indicate, that a moderate association exists for the variables Extraordinary working conditions and the Bed capacity (Cramer's V 0.288). For larger hotel facilities it is typical to provide better working conditions for their employees. This association was also proved only for the time before the C-19 pandemic.

The last listed weak association was observed on variables Local communities CSR and Membership in hotel chain (Cramer's V 0.179). Members of hotel chains are more likely to help the local communities. This fact is also valid only for the time before the C-19 pandemic.

Table 3. **CSR in a pandemic, contingency table – Environmental responsibility, Energy savings, Economic Responsibility**

	Environmental responsibility					Energy savings					Economic responsibility			
	Before		**Now**			**Before**		**Now**			**Before**		**Now**	
	Yes	No	Yes	No	Plan	Yes	No	Yes	No	Plan	Yes	No	Yes	No
Total	84.4%	15.6%	83.1%	12.3%	3.2%	91.6%	8.4%	93.5%	3.2%	1.9%	94.2%	5.8%	94.8%	3.9%
Facility type Subgroups														
Hotel	83.4%	16.6%	82.1%	13.1%	3.4%	91.7%	8.3%	93.1%	3.4%	2.1%	94.5%	5.5%	94.5%	4.1%
Hotel garni	100 %	0 %	100 %	0 %	0 %	88.9%	11.1%	100 %	0 %	0 %	88.9%	11.1%	100 %	0 %
Star rating Subgroups														
*	100 %	0 %	100 %	0 %	0 %	88.9%	11.1%	88.9%	11.1%	0 %	100 %	0 %	100 %	0 %
**	85.7%	14.3%	85.7%	7.1%	7.1%	85.7%	14.3%	85.7%	7.1%	7.1%	92.9%	7.1%	92.9%	7.1%
***	75.3%	24.7%	77.9%	18.2%	2.6%	90.9%	9.1%	93.5%	3.9%	1.3%	96.1%	3.9%	96.1%	2.6%
****	92.9%	7.1%	83.3%	9.5%	4.8%	95.2%	4.8%	95.2%	0 %	2.4%	90.5%	9.5%	90.5%	7.1%
*****	100 %	0 %	100 %	0 %	0 %	100 %	0 %	100 %	0 %	0 %	100 %	0 %	100 %	0 %
Uncertainty Coefficient value (Approximate Significance)	0.084 (0.027)													
Member of hotel chain or not Subgroups														
Member	90.3%	9.7%	87.1%	9.7%	0 %	100 %	0 %	96.8%	0 %	0 %	90.3%	9.7%	90.3%	6.5%
Independent facility	82.9%	17.1%	82.1%	13.0 %	4.1%	89.4%	10.6%	92.7%	4.1%	2.4%	95.1%	4.9%	95.9%	3.3%
Uncertainty Coefficient value (Approximate Significance)						0.069 (0.013)								
Bed capacity Subgroups														
11 – 50	80.0 %	20.0 %	78.6%	14.3%	5.7%	90.0 %	10.0 %	91.4%	5.7%	1.4%	94.3%	5.7%	94.3%	4.3%
51 – 100	81.4%	18.6%	81.4%	14.0 %	2.3%	90.7%	9.3%	93.0 %	0 %	4.7%	93.0 %	7.0 %	93.0 %	4.7%
101 and more	95.1%	4.9%	92.7%	7.3%	0 %	95.1%	4.9%	97.6%	2.4%	0 %	95.1%	4.9%	97.6%	2.4%

Annual turnover (2021) Subgroups														
Up to 1 mil CZK	66.7%	33.3%	33.3%	66.7%	0 %	100 %	0 %	100 %	0 %	0 %	66.7%	33.3%	66.7%	33.3%
Up to 5 mil CZK	78.6%	21.4%	76.8%	17.9%	3.6%	91.1%	8.9%	89.3%	5.4%	3.6%	98.2%	1.8%	96.4%	1.8%
Up to 10 mil CZK	85.2%	14.8%	88.9%	3.7%	7.4%	88.9%	11.1%	96.3%	0 %	3.7%	88.9%	11.1%	96.3%	3.7%
Up to 50 mil CZK	87.5%	12.5%	85.0 %	12.5%	0 %	90.0 %	10.0 %	95.0 %	2.5%	0 %	92.5%	7.5%	90.0 %	7.5%
Up to 100 mil CZK	100 %	0 %	100 %	0 %	0 %	100 %	0 %	100 %	0 %	0 %	90.0 %	10.0 %	100 %	0 %
More	100 %	0 %	100 %	0 %	0 %	100 %	0 %	100 %	0 %	0 %	100 %	0 %	100 %	0 %

Source: Own processing.

For variables Environmental responsibility, Energy savings, and Economic Responsibility, no significant associations were detected by Cramer's V values, so Table 3 doesn't display it. Only the Uncertainty coefficient indicates some trivial association for the variables Star rating and Environmental responsibility, and second for Membership in the hotel chain and Energy savings.

Table 4. **CSR in a pandemic, contingency table – Guests' health extra care, CSR in pandemic**

	Guests' health extra care				CSR during the pandemic	
	Before		**Now**			
	Yes	No	Yes	No	Yes	No
Total	89.0 %	11.0 %	92.2 %	5.2 %	33.1 %	60.4 %
Facility type Subgroups						
Hotel	89.7 %	10.3 %	92.4 %	4.8 %	33.8 %	60.0 %
Hotel garni	77.8 %	22.2 %	88.9 %	11.1 %	22.2 %	66.7 %
Star rating Subgroups						
*	88.9 %	11.1 %	88.9 %	11.1 %	22.2 %	66.7 %
**	78.6 %	21.4 %	92.9 %	7.1 %	21.4 %	78.6 %
***	88.3 %	11.7 %	90.9 %	5.2 %	28.6 %	62.3 %
****	95.2 %	4.8 %	95.2 %	2.4 %	50.0 %	47.6 %
*****	100.0 %	0.0 %	100.0 %	0.0 %	33.3 %	66.7 %
Member of hotel chain or not Subgroups						
Member	96.8 %	3.2 %	96.8 %	0.0 %	45.2 %	51.6 %
Independent facility	87.0 %	13.0 %	91.1 %	6.5 %	30.1 %	62.6 %
Bed capacity Subgroups						
11 – 50	88.6 %	11.4 %	91.4 %	5.7 %	22.9 %	67.1 %
51 – 100	83.7 %	16.3 %	86.0 %	9.3 %	39.5 %	53.5 %
101 and more	95.1 %	4.9 %	100.0 %	0.0 %	43.9 %	56.1 %

Uncertainty Coefficient value (Approximate Signifficance)					0.045 (0.019)	
Annual turnover (2021) Subgroups						
Up to 1 mil CZK	66.7 %	33.3 %	33.3 %	33.3 %	33.3 %	66.7 %
Up to 5 mil CZK	87.5 %	12.5 %	91.1 %	5.4 %	17.9 %	71.4 %
Up to 10 mil CZK	92.6 %	7.4 %	92.6 %	7.4 %	37.0 %	55.6 %
Up to 50 mil CZK	85.0 %	15.0 %	92.5 %	5.0 %	40.0 %	55.0 %
Up to 100 mil CZK	100.0 %	0.0 %	100.0 %	0.0 %	30.0 %	70.0 %
More	100.0 %	0.0 %	100.0 %	0.0 %	83.3 %	16.7 %

Source: Own processing.

The last table shows values for variables Guests' health extra care and CSR during the pandemic. The only trivial association indicated by Uncertainty Coefficient Value is for Bed capacity and CSR during the pandemic.

5. Discussion and Conclusion

From the perspective of a hotel manager, this study generally proves that CSR is a strong trend in the tourism industry. This fact is not surprising and has been indicated in literature before. The CSR trend in the hotel industry must be followed and implemented to become more competitive. Even for independent hotels, it is a chance to increase the company's value.

The goal of this study was to find out what kind of impact the C-19 pandemic situation had on hotels' CSR activities and strategies. Most significant associations are presented for the topic of Ethical codex implementation. Ethical codex, as a significant part of the CSR social pillar, is more important for facilities with a better star rating, larger bed capacity, and members of hotel chains. An interesting non-linear relationship was identified between the Ethical codex implementation and the annual turnover. However, the table shows that these significant associations changed during the C-19 pandemic; in some cases, they are lower now. The reason for this change comes probably from the re-designing of the CSR strategies during periods of lockdowns. The changes in CSR strategies were so significant during the C-19 pandemic that in some cases, previous clear associations are not valid.

The philanthropic activities were performed more by hotels with better star ratings and by members of hotel chains, but only before the C-19 pandemic. These days, the situation is different and significant associations cannot be detected. The surprising fact is that any significant association was not found between philanthropic activities and annual turnover. A similar conclusion was observed in the case of helping the local communities. This shows that even small and lower-budget hotels do perform philanthropic activities and help local communities.

The facilities with higher bed capacity give their employees better, even extraordinary, working conditions. This fact makes sense because hotels must become more attractive employers with the need for more employees. However, the research did not find any association between Extraordinary working conditions for employees and Annual turnover. Therefore, the assumption that hotels with larger turnover have more finances to support their employees is not valid in this industry.

This paper is generally agreeing with other research in this area. The CSR concept in the hotel industry is a very important activity. It proved the idea of several authors that the C-19 crisis had influenced the specific CSR practices of hotels. Hotels really managed the free time of lockdowns to focus on their CSR. Apart from these basic ideas, this paper enhances general knowledge about concrete CSR activities in the hotel industry. It analyses it deeper, apart from other research.

This study has a few limitations. First, the research examined only hotels in the Czech Republic. I assume that hotels, apart from other smaller lodging facilities, have larger capital and can better handle the crisis. Even in a crisis, they could stand on their CSR strategy. A very different situation would probably be in guesthouses, hostels, or campsites. Therefore, theoretical implications for all lodging facilities cannot be made.

This study presents new information about the hotel industry's CSR strategies. It shows that the C-19 pandemic and the lockdown periods have probably given free time to all hotels. This free time was used for reconstructing the CSR activities. This reconstruction was so significant that, in some cases, previous associations before C-19 are invalid. All kinds of facilities followed the CSR trend.

This study provided several surprising facts. It shows that smaller facilities can also perform CSR and that lower annual turnover is not a barrier for hotels. In some cases, where we could generally assume positive associations, this study shows that they do not exist. Another benefit of this study is the mapping of hotels' CSR activities. The model describing current CSR topics in this industry is unique.

In the future, suitable ongoing research should be performed for other kinds of lodging facilities. It would bring a complete picture of CSR evolution in this industry. In addition, an international comparison of different results all over the world could also be interesting.

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