

Corporate Social Responsibility and Resilience of Resorts Hotel in Palawan, Philippines: Towards Integrative Sustainability Framework

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Abstract

This study examined the impact of Corporate Social Responsibility (CSR) engagement and implementation on business resilience among sustainable resort hotels in Palawan, Philippines. Using a descriptive-correlational method, the study analyzed the demographic profile of resorts: type, location, size, and years in operation, and assessed the extent of CSR practices and resilience based on respondents' ratings. Findings revealed a high level of CSR engagement, particularly in environmental, economic, ethical, and social dimensions, with economic and environmental responsibilities rated highest. Among the CSR implementation factors, communication, embeddedness, awareness, and evaluation, communication emerged as the most practiced. Business resilience, assessed in terms of preparedness, adaptability, and recovery, was rated highest in recovery. Multivariate Analysis of Variance revealed that ethical CSR engagement varied significantly by years in operation, while CSR embeddedness and preparedness varied by location. Recovery also varied based on years in operation. Regression analysis showed that environmental, ethical, and economic CSR significantly predicted all three resilience components, while social CSR related strongly to recovery. CSR communication and embeddedness also positively influenced resilience. Mediation analysis indicated that CSR implementation partially mediated the relationship between CSR engagement and resilience, with communication as the strongest mediator. The study underscores the need for tailored CSR and resilience strategies based on resort characteristics. Strengthening environmental, ethical, and economic CSR efforts and improving CSR communication and embeddedness can significantly enhance resort resilience and sustainability. A proposed framework serves as a strategic guide for aligning CSR initiatives with resilience planning, aiming to enhance the long-term sustainability of resort hotels.

Keywords: Business Management; Corporate Social Responsibility; Business Resilience; Sustainable Tourism, MANOVA, Multiple Regression; Resorts Hotel, Palawan, Philippines

Introduction

Driven by the growing need for responsible tourism in environmentally sensitive destinations, this study explores the intersection of Corporate Social Responsibility (CSR) and business resilience in resort hotels, intending to develop an integrative framework contextualized in Palawan, Philippines.

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Tourism is one of the most dynamic sectors globally, contributing approximately 10% to the world's GDP and providing millions of jobs worldwide (UNWTO, 2023). However, the industry also faces mounting pressures due to climate change, resource depletion, and socio-economic inequalities. In Europe, tourism-dependent regions increasingly adopt Corporate Social Responsibility (CSR) to align business practices with sustainability goals (Font et al., 2016). In Asia, particularly in China and Thailand, hospitality firms are leveraging CSR to build reputational capital and mitigate the risks posed by environmental degradation and economic disruptions (Lv et al., 2019; Cheng et al., 2013). Africa and Latin America face similar challenges where tourism development is both a source of economic opportunity and social tension, demanding responsible and inclusive governance (Ziv & Kedem, 2018; Peña et al., 2021).

In the Philippines, tourism is a significant economic pillar, contributing 12.8% to the GDP and employing around 5.71 million people pre-pandemic (DOT, 2020). Palawan, one of the country's premier destinations, boasts a vibrant resort sector sustained by its rich biodiversity and global recognition. However, its rapid tourism growth has led to pressing environmental threats, community displacement, and uneven economic benefits. Resort hotels in Palawan are at the frontline of this paradox: they both benefit from and impact the island's fragile ecosystems and communities.

While CSR has become an essential strategy in the hospitality industry to address these socio-environmental challenges, existing research often focuses on CSR engagement as a standalone practice, without deeply examining how CSR is implemented within resort operations and how it influences business resilience over time (Fatima & Elbanna, 2023; Peña-Miranda et al., 2021). Additionally, studies in the Philippine context tend to assess CSR in broad corporate settings, with limited focus on the unique ecological and operational conditions of island-based resort hotels. There is also a lack of empirical studies incorporating both managerial and employee perspectives in evaluating CSR's link to organizational resilience.

This study addresses these gaps by investigating how CSR engagement and implementation contribute to business resilience in sustainable resort hotels in Palawan, Philippines. Unlike prior research, it integrates four conceptual frameworks: Carroll's CSR Pyramid (1991), Elkington's Triple Bottom Line (1997), Fatima and Elbanna's (2023) CSR Implementation Framework, and the Enterprise Resilience Model of Sanchis et al. (2021). This layered approach enables a multidimensional understanding of CSR and resilience grounded in local realities but informed by global frameworks.

The compelling reason for choosing this problem stems from the urgency to enhance tourism sustainability in ecologically sensitive yet economically reliant destinations such as Palawan. The COVID-19 pandemic has further magnified the need for resilient business models that can weather future disruptions. Resort hotels, being among the most affected, must adapt beyond recovery by institutionalizing responsible practices that safeguard people, planet, and profit.

This research is also anchored in legal and institutional mandates. The Philippine Tourism Act of 2009 (RA 9593) promotes sustainable tourism as a guiding principle, emphasizing the protection of natural resources and community participation. The Department of Tourism's National Tourism Development Plan (NTDP) 2023–2028 underscores CSR and resilience as central to improving the competitiveness of Philippine tourism. Moreover, the study aligns with the United Nations Sustainable Development Goals (SDGs)—specifically Goal 8 (Decent Work and Economic Growth), Goal 11 (Sustainable Cities and Communities), Goal 12 (Responsible Consumption and Production), and Goal 13 (Climate Action).

By integrating CSR engagement, CSR implementation, and business resilience within a sustainability framework, this study provides a contextualized, evidence-based analysis that supports both

academic discourse and practical policy-making. It aims to contribute to the growing body of literature in hospitality and tourism management while offering concrete strategies for sustainable resort operations in the Philippines.

Objectives of the Study

This study aimed to examine the relationship between CSR engagement and implementation with business resilience towards developing an integrative framework. Specifically, it aims to answer the following:

1. Assess the extent of CSR engagement and implementation, and the level of business resilience among resort hotels in Palawan, Philippines, by examining the environmental, ethical, economic, and social dimensions of CSR; the implementation aspects of communication, awareness, embedding, and evaluation; and the components of resilience, including preparedness, adaptability, and recovery.
2. Examine whether significant differences exist in the level of CSR engagement, CSR implementation, and business resilience of resort hotels when grouped according to their profile characteristics such as size, type, location, and years of operation.
3. Examine whether CSR Engagement (Environmental, Ethical, Economic, and Social) and CSR Implementation (Communication, Embeddedness, Awareness, and Evaluation) significantly predict the Business Resilience of resort hotels in Palawan in terms of Preparedness, Adaptability, and Recovery.
4. Examine whether CSR Implementation—through Communication, Embeddedness, Awareness, and Evaluation—significantly mediates the relationship between CSR Engagement and Business Resilience of resort hotels in Palawan.

Methodology

Research Design. This study employs a descriptive-correlational quantitative design to examine the relationship between CSR engagement, CSR implementation, and business resilience in resort hotels in Palawan. The descriptive aspect outlines the resorts' demographic profiles and levels of CSR and resilience. The comparative component employs MANOVA to determine significant differences in CSR and resilience based on resort type, size, location, and years of operation. Multiple regression analysis explores the relationships among CSR engagement, implementation, and resilience, while mediation analysis assesses the indirect effect of CSR implementation—through communication, awareness, embeddedness, and evaluation—on the link between CSR engagement and business resilience.

Participants of the Study. The researcher utilized purposive sampling to determine the respondents for this study. The researcher acquired the number of registered and accredited resort hotels in Puerto Princesa, Coron, and El Nido, Palawan, which are known as the municipalities in Palawan with the most visited tourist destinations. The study aimed to cover the 95 accredited resort hotels, during the period of the study, from the three municipalities in Palawan; however, despite the earnest efforts of the researcher, only 82 responded in the study due to the tourism peak season where most of the resort managers and employees who would represent the resort as respondents were not available. Eighty-two resort hotels were involved in the study, duly represented by 82 managers and/or owners from each resort.

Instrumentation and Data Gathering. Data were gathered through a self-constructed survey questionnaire. It included resort profiles (type, location, size, and years in operation), followed by sections measuring: (1) CSR engagement across four dimensions—environmental, ethical, economic, and social; (2) CSR implementation in terms of communication, awareness, embeddedness, and evaluation; and (3) business resilience through preparedness, adaptability, and recovery, all rated on a Likert scale.

Table 1
Research Instrument Rating Guide

Rating Scale	Mean Range Score Interval	Response Guide	Descriptive Level
5	4.21-5.0	Strongly Agree	Very High
4	3.41-4.20	Agree	High
3	2.61-3.40	Neutral	Moderate
2	1.81 -2.60	Disagree	Low
1	1.00 to 1.80	Strongly Disagree	Very Low

To ensure validity and relevance of the constructed instrument, consultation with the tourism stakeholders, such as experts in resort management, advocates of environmental protection initiatives, and university Professors specializing in Corporate Social Responsibility and hotel management, was considered in validating and providing additional inputs to the content of the questionnaire.

To ensure the clarity and reliability of the research instrument, a pilot test was conducted involving 20 respondents. Each indicator consisted of 10 items, and the internal consistency of the instrument was measured using Cronbach's Alpha. The results indicated that all constructs were highly reliable. For the level of CSR engagement, the reliability coefficients were as follows: Environmental Responsibility ($\alpha = 0.915$), Economic Responsibility ($\alpha = 0.851$), Ethical Responsibility ($\alpha = 0.938$), and Social Responsibility ($\alpha = 0.938$), with an overall alpha of 0.956. In terms of CSR implementation, the indicators also showed strong reliability: Communication ($\alpha = 0.902$), Awareness ($\alpha = 0.909$), Embedding ($\alpha = 0.935$), and Evaluation ($\alpha = 0.932$), with an overall alpha of 0.968. Similarly, for business resilience, the results were Preparedness ($\alpha = 0.957$), Adaptability ($\alpha = 0.900$), and Recovery ($\alpha = 0.966$), with an overall alpha of 0.964. These findings confirm that the instrument has excellent internal consistency across all variables and is suitable for use in the main study.

Statistical Treatment of Data. The study employed various statistical techniques to analyze quantitative data. Descriptive statistics (mean and standard deviation) summarized ratings on CSR engagement, CSR implementation, and business resilience, while frequency and percentage described resort profiles. MANOVA was used to assess group differences across multiple dependent variables, minimizing Type I error. Multiple regression analysis examined the predictive relationships between CSR factors and dimensions of business resilience. Mediation analysis, using the Hayes Process Macro with bootstrapping, tested whether CSR implementation factors mediate the link between CSR engagement and resilience. All analyses were conducted in IBM SPSS, ensuring assumptions such as normality, multicollinearity, and homogeneity of variance were met.

Results and Discussions

The findings of the study investigating the impact of Corporate Social Responsibility (CSR) engagement and implementation on business resilience among sustainable resort hotels in Palawan, Philippines, were examined in light of the research objectives and existing literature, with implications for theory, practice, and future research.

1. The Profile of the Respondents

Table 2

Demographic Profile of the Selected Resort Hotels in Palawan

Demographic Characteristics	n	%	Rank	
Type of Resorts	Beach	23	28.05	3
	Ecofriendly	27	32.93	1
	All Inclusive	24	29.27	2
	Family	8	9.76	4
	Total	82	100.0	
Location	Coastal/Island/Lakeside	40	48.78	1
	Mountain	14	17.07	3
	Country Side	25	30.49	2
	Jungle/Forest	3	3.66	4
	Total	82	100	
Size of the Resort	Small	59	71.95	1
	Medium	19	23.17	2
	Large	4	4.88	3
	Total	82	100.0	
Years in Operation	Less than 5 years	26	31.71	3
	5 to 10 years	27	32.93	2
	More than 10 years	29	35.37	1
	Total	82	100.0	

Table 2 highlights the diverse characteristics of the 82 participating resort hotels in Palawan. The sample includes a balanced mix of resort types, with eco-friendly resorts slightly leading (32.93%), followed by all-inclusive (29.27%) and beach resorts (28.05%), while family resorts were least represented (9.76%). Most resorts were located in coastal or island areas (48.78%), indicating a strong link between Palawan's natural attractions and resort operations. The dominance of small-sized resorts (71.95%) reflects the region's entrepreneurial hospitality landscape, with only a few large establishments. In terms of longevity, the resorts had a relatively even distribution across less than 5 years, 5–10 years, and over 10 years, suggesting both emerging and well-established players. Overall, the data points to a resilient, environmentally oriented, and geographically diverse resort sector with a strong base of small enterprises.

2. Level of CSR Engagement of Resort Hotels in Palawan

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Table 3 summarizes the findings on CSR engagement among resort hotels in Palawan, revealing a high overall level of CSR engagement (WM = 4.19, SD = 0.714). Notably, environmental (WM = 4.27, SD = 0.782) and economic CSR (WM = 4.26, SD = 0.636) received the highest ratings, both interpreted as *Very High*.

Table 3
Summary of the Level of CSR Engagement of Resorts Hotels in Palawan

CSR Dimensions	WM	SD	Descriptive Level
Environmental	4.27	0.782	Very High
Ethical	4.17	0.643	High
Economic	4.26	0.636	Very High
Social	4.06	0.795	High
Overall Weighted Mean	4.19	0.714	Highly engaged

This indicates strong commitments to sustainability practices such as ecological protection and resource management, as well as financial transparency, employee welfare, and local economic development.

Meanwhile, ethical (WM = 4.17, SD = 0.643) and social CSR (WM = 4.06, SD = 0.795) were rated *High*, reflecting consistent adherence to ethical standards and community involvement, though with room for enhancement.

These results underscore the priority placed on environmental and economic initiatives, which aligns with previous studies highlighting the importance of sustainability and operational efficiency in the hospitality sector, especially in ecologically sensitive regions like Palawan (Font et al., 2016; Singh, 2024). The findings suggest that while CSR engagement is generally strong, targeted improvements in ethical and social dimensions can further bolster resort sustainability and corporate reputation.

3. Level of CSR Implementation of Resort Hotels in Palawan

Table 4
Summary of the Level of CSR Implementation of Resorts Hotel in Palawan

Indicators	WM	SD	Descriptive Level
Communication	4.13	0.668	High
Awareness	3.99	0.769	High
Embeddedness	4.06	0.772	High
Evaluation	3.80	0.765	High
Overall Weighted Mean	4.00	0.743	Highly implemented

Table 4 shows that resort hotels in Palawan exhibit a high level of CSR implementation (overall WM = 4.00), with all four indicators—communication, awareness, embeddedness, and evaluation—rated highly. Communication emerged as the most strongly implemented factor (WM = 4.13, SD = 0.668), reflecting the resorts' emphasis on transparency and stakeholder engagement in promoting CSR, consistent with Maignan and Ferrell (2004) and Afandi et al. (2021), who emphasized the role of communication in enhancing reputation and trust.

Embeddedness (WM = 4.06, SD = 0.772) also scored well, indicating effective integration of CSR into management, operations, and employee practices. In contrast, Evaluation received the lowest rating

(WM = 3.80, SD = 0.765), pointing to gaps in monitoring, assessment, and structured reporting mechanisms.

These findings suggest that while CSR is actively implemented across resort operations, efforts to strengthen evaluation practices are needed to ensure long-term impact and accountability. The high rating for communication further reinforces its mediating role between CSR engagement and resilience, as supported by this study's mediation analysis.

4. Level of Resort Hotels' Resilience in Palawan

Table 5

Summary of the Level of Resilience of Resort Hotels in Palawan

Resilience Factors	WM	SD	Descriptive Level
Preparedness	4.16	0.634	High
Adaptability	4.29	0.634	Very High
Recovery	4.35	0.655	Very High
Overall Weighted Mean	4.27	0.641	Very High resilience

Table 5 shows that resort hotels in Palawan exhibit a high level of resilience (overall WM = 4.27, SD = 0.641). Among the three dimensions, recovery (WM = 4.35) and adaptability (WM = 4.29) were rated highest, highlighting the resorts' strong capabilities in crisis response and adjustment to changing conditions. Preparedness, while still high (WM = 4.16), scored slightly lower, indicating a need for enhanced risk assessment and proactive crisis planning.

High ratings in adaptability reflect flexible staffing, diversified revenue streams, and tech integration, key strategies for navigating disruptions such as natural disasters or pandemics. The strong rating for recovery suggests resorts have established effective post-crisis responses and stakeholder engagement, supporting Ritchie and Jiang's (2008) findings that organizations in high-risk environments often develop solid recovery mechanisms. This is further substantiated by Cabaguing et al. (2024), who emphasized the importance of crisis readiness and strategic response frameworks in strengthening resilience in the hotel industry. Their study highlights that hotels equipped with structured response plans and adaptive resource management are more capable of absorbing shocks and recovering efficiently from disruptions.

Moreover, Hall, Safonov, and Koupaei (2022) argued that resilience in hospitality is multi-dimensional and must be embedded within broader organizational systems that support innovation, continuous learning, and stakeholder collaboration. Their synthesis emphasizes that long-term sustainability in tourism hinges on integrating preparedness, adaptability, and recovery into a unified resilience strategy.

While Palawan's resorts are adept at recovery and adaptation, strengthening preparedness through structured emergency planning and continuous threat monitoring, as advocated by both Cabaguing et al. (2024) and Hall et al. (2022), can further enhance their resilience. Such strategic improvements are essential to ensuring long-term competitiveness and sustainability in the evolving tourism landscape of Palawan.

5. Test of Significant Differences in Resort Hotels' CSR Engagement, CSR Implementation and Resilience when grouped by Resorts' Profile

A Multivariate Analysis of Variance (MANOVA) was conducted to determine whether resort hotels differ significantly in CSR Engagement, CSR Implementation, and Resilience—when grouped by resort

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type, size, location, and years in operation. To identify which specific dimensions contributed to any significant effects, a Between-Subjects ANOVA was performed. If significant differences were found, a Post Hoc Bonferroni Test was subsequently conducted to determine where differences specifically lie.

5.1 Test of Significant Differences in Resort Hotels' CSR Engagement across Environmental, Economic, Ethical, and Social Responsibility, Grouped by Resorts' Profile

Table 6

Multivariate Test-CSR Dimensions Grouped by Resorts' Profile

Resorts' Profile	Wilks' Lambda Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared	Remarks
Types of Resort	0.906	0.630	12.00	198.72	0.815	0.032	Not Significant
Size of Resort	0.881	1.242	8.000	152.00	0.278	0.061	Not Significant
Location	0.784	1.596	12.000	198.72	0.095	0.078	Not Significant
Years in Operation	0.791	2.359	8.00	152.0	0.020	0.110	Significant

* The *p*-value is significant at the 0.05 level

Table 6 presents the MANOVA results, showing no significant differences in CSR dimensions when grouped by resort type, size, or location (Wilks' Lambda = 0.906, $p = 0.815$; 0.881, $p = 0.278$; 0.784, $p = 0.095$). However, a significant difference emerged when grouped by years in operation (Wilks' Lambda = 0.791, $p = 0.020$, $\eta^2 = 0.110$), indicating that longer-established resorts in Palawan engage more in CSR. A follow-up ANOVA test shows no significant differences in environmental, economic, and social CSR ($p > 0.05$), indicating consistent engagement across resort age groups. However, ethical CSR significantly differed ($F = 4.598$, $p = 0.013$, $\eta^2 = 0.104$), with the highest engagement among resorts operating for 5 to 10 years ($M = 4.32$, $SD = 0.28$), followed by newer resorts ($M = 4.19$, $SD = 0.29$), and those over 10 years ($M = 4.08$, $SD = 0.33$).

A Post Hoc Bonferroni Test revealed a significant difference in ethical CSR, which lies between resorts operating 5–10 years and those over 10 years ($MD = 0.2427$, $p = 0.01$), with mid-aged resorts showing higher engagement. No significant differences were found for newer resorts (<5 years). This suggests that 5–10-year-old resorts may prioritize ethical CSR more due to stakeholder expectations and brand-building, while longer-established resorts may have stabilized or shifted focus.

5.2 Test of Significant Difference in Resort Hotels' CSR Implementation across Communication, Awareness, Embeddedness, and Evaluation, Grouped by Resorts' Profile

Table 7 shows the multivariate analysis results for CSR implementation factors grouped by resort profiles. Among the four profiles, only location showed a significant effect (Wilks' Lambda = 0.759, $F = 1.821$, $p = 0.047$), indicating that CSR implementation varies based on where the resorts are situated. Meanwhile, type, size, and years in operation had no significant impact ($p > 0.05$), suggesting consistent CSR implementation across these characteristics. A follow-up one-way ANOVA test revealed that the significant difference lies in CSR embeddedness ($F = 4.67$, $p = 0.005$, $\eta^2 = 0.152$), suggesting that the integration of CSR into operations varies by location. However, no significant differences were found in

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communication ($p = 0.372$), awareness ($p = 0.376$), and evaluation ($p = 0.374$), implying consistent CSR practices across resorts in these areas.

Table 7
 Multivariate Test-CSR Implementation Factors Grouped by Resorts' Profile

Resorts' Profile	Wilks' Lambda Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared	Remarks
Types of Resort	0.883	0.801	12.00	198.72	0.649	0.041	Not Significant
Size of Resort	0.898	1.051	8.000	152.00	0.401	0.052	Not Significant
Location	0.759	1.821	12.00	198.72	0.047	0.088	Significant
Years in Operation	0.882	1.233	8.00	152.00	0.284	0.061	Not Significant

* The p-value is significant at the 0.05 level

A Post Hoc Bonferroni test indicates that resorts in the countryside have significantly lower CSR embeddedness than those in coastal/island/lakeside ($p = 0.01$) and mountain areas ($p = 0.05$). This suggests isolated resorts may face challenges in fully integrating CSR. No significant differences were found for jungle/forest resorts, indicating similar CSR embeddedness there. The Post Hoc Bonferroni test indicates that resorts in the countryside have significantly lower CSR embeddedness than those in coastal/island/lakeside ($p = 0.01$) and mountain areas ($p = 0.05$). This suggests isolated resorts may face challenges in fully integrating CSR. No significant differences were found for jungle/forest resorts, indicating similar CSR embeddedness there.

5.3 Test of Significant Difference in Resort Hotels' Resilience across Preparedness, Adaptability and Recovery, Grouped by Resorts' Profile

Table 8
 Multivariate Test-Resilience Factors Grouped by Resorts' Profile

Resorts' Profile	Wilks' Lambda Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared	Remarks
Types of Resort	0.813	1.830	9.00	185.11	0.065	0.067	Not Significant
Size of Resort	0.898	1.415	6.00	154.00	0.212	0.052	Not Significant
Location	0.757	2.497	9.00	185.11	0.010	0.089	Significant
Years in Operation	0.246	2.320	9.00	234.00	0.016	0.082	Significant

* The p-value is significant at the 0.05 level

Table 8 highlights that resilience significantly varies by resort location ($p = 0.010$, $\eta^2 = 0.089$) and years in operation ($p = 0.016$, $\eta^2 = 0.082$), while type and size showed no significant impact. Preparedness was the only resilience factor significantly affected by location ($F = 3.04$, $p = 0.034$), with mountain resorts

reporting the highest scores—likely due to their increased exposure to environmental risks. Adaptability and recovery did not differ significantly across locations.

Years in operation significantly influenced the recovery factor ($F = 3.38, p = 0.039$), with resorts aged 5–10 years showing the highest recovery scores. This suggests mid-aged resorts may possess optimal experience and flexibility in crisis response, unlike newer resorts that lack experience or older ones that may face institutional inertia.

Post hoc Bonferroni tests confirmed that mountain resorts had significantly higher preparedness than countryside resorts (Mean Diff = 0.3286, $p = 0.05$), and that recovery was significantly better in resorts operating 5–10 years compared to those operating over 10 years (Mean Diff = 0.304, $p = 0.05$). No significant differences were found in other comparisons.

Overall, location and operational experience shape key aspects of resilience, particularly preparedness and recovery, underscoring the need for context-specific strategies in building business resilience in resort settings.

6. Test of Significant Relationship between CSR Dimensions (Environmental, Ethical, Economic, and Social), and CSR Implementation (Communication, Awareness, Embeddedness, and Evaluation) with Business Resilience Factors (Preparedness, Adaptability, and Recovery)

6.1 Test of Significant Relationship between CSR Dimensions (Environmental, Ethical, Economic and Social) and Business Resilience Factors (Preparedness, Adaptability, and Recovery)

Table 9

Summary of the Multiple Regression Analysis on the Significant Relationship and the Extent of the Effects of CSR Dimensions on Resorts' Resilience

CSR Dimensions	Multiple Regression Statistics	Resorts' Resilience		
		Preparedness	Adaptability	Recovery
Environmental	<i>t-stat</i>	4.515	2.407	1.991
	<i>p-value</i>	0.000	0.018	0.05
	<i>Remarks</i>	Significant	Significant	Significant
Ethical	<i>t-stat</i>	2.112	2.344	2.653
	<i>p-value</i>	0.038	0.022	0.01
	<i>Remarks</i>	Significant	Significant	Significant
Economic	<i>t-stat</i>	6.049	2.205	4.289
	<i>p-value</i>	0.00	0.03	0.000
	<i>Remarks</i>	Significant	Significant	Significant
Social	<i>t-stat</i>	0.143	1.681	2.025
	<i>p-value</i>	0.887	0.097	0.046
	<i>Remarks</i>	Not Significant	Not Significant	Significant
Over-all	<i>F -stat value</i>	44.519	17.473	22.686
	<i>p-value</i>	0.000	0.000	0.000
	<i>Remarks</i>	Significant	Significant	Significant
	<i>R-Square</i>	0.698	0.476	0.541
	<i>Effects</i>	positive	positive	positive

a. Predictors: Environmental, Ethical, Economic, and Social

b. Dependent Variable: Preparedness, Adaptability, and Recovery

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Table 9 presents the multiple regression analysis showing that the CSR dimensions significantly predict the resilience of resort hotels in terms of preparedness, adaptability, and recovery. The models are statistically significant across all dimensions ($p = 0.000$), confirming their validity. Preparedness shows the strongest explanatory power ($R^2 = 0.698$), indicating that CSR practices—particularly economic, environmental, and ethical—play a critical role in helping resorts proactively manage risks. Social CSR, however, is not a significant factor in preparedness.

For adaptability ($R^2 = 0.476$), CSR still contributes meaningfully, though with a moderate effect, driven by environmental, ethical, and economic aspects. Social CSR remains statistically insignificant. Interestingly, in the recovery phase ($R^2 = 0.541$), social CSR becomes significant alongside economic and ethical dimensions, suggesting that socially driven efforts such as community support and stakeholder engagement are more relevant during post-crisis rebuilding.

These findings highlight that economic, environmental, and ethical CSR consistently strengthen resilience, especially in proactive and reactive phases, while the role of social CSR emerges more prominently during recovery. This is consistent with Peña-Miranda et al. (2021), who emphasized the importance of integrating CSR into strategic planning to enhance hospitality sector resilience. Similarly, Charles and Ewrierhurhoma (2020) underscored that CSR initiatives—when aligned with core organizational strategies—enhance organizational resilience by building stakeholder trust, improving risk responsiveness, and fostering long-term sustainability. Moreover, Mangapis and Sulayon (2022) argued that CSR not only improves a firm's public image but also contributes to its competitive advantage, particularly when social and ethical dimensions are embedded in the organization's recovery and growth strategies.

Further supporting these conclusions, Sanchis, Canetta, and Poler (2020) proposed a conceptual framework for enhancing enterprise resilience that emphasizes the integration of sustainability and CSR principles into business processes. Their framework highlights that resilience is not just about bouncing back from crises, but also about building adaptive capacities through socially responsible practices, environmental stewardship, and ethical leadership. Collectively, these insights underscore the need for resort hotels to adopt a balanced CSR strategy that integrates financial sustainability, ethical conduct, environmental responsibility, and targeted social engagement for holistic and sustained resilience.

6.2 Test of Significant Relationship between CSR Implementation Factors (Communication, Awareness, Embeddedness, and Evaluation) and Business Resilience Factors (Preparedness, Adaptability, and Recovery)

Table 10 reveals that CSR implementation—specifically communication and embeddedness—significantly enhances the resilience of resort hotels across preparedness, adaptability, and recovery. The regression models for all three resilience dimensions are statistically significant ($p = 0.000$), with R^2 values indicating that CSR implementation accounts for 63.1% of the variance in preparedness, 50.5% in adaptability, and 47.5% in recovery. Communication emerged as the most influential factor, significantly predicting all resilience outcomes, underscoring the importance of transparent messaging and stakeholder engagement in building organizational strength. This finding aligns with Hartman, Rubin, and Dhanda (2007), who emphasized that effective CSR communication fosters trust and legitimacy, particularly in complex stakeholder environments, thereby enhancing an organization's adaptive capacity. Embeddedness

also had a consistent positive impact, suggesting that integrating CSR into core strategies and operations is vital for fostering resilience.

This supports Lamprinakos (2018), who argued that organizational embeddedness of CSR practices contributes to long-term resilience by embedding responsible behavior into everyday decision-making and resource allocation. Conversely, awareness and evaluation showed no significant effects, implying that passive knowledge or sporadic assessment of CSR efforts may not translate into actual resilience gains. These findings highlight that resilience is strengthened not merely by acknowledging CSR but by actively embedding and communicating it throughout the organization's practices and culture.

Table 10

Summary of the Multiple Regression Analysis on the Significant Relationship and the Extent of the Effects of CSR Implementation and Resilience Factors

CSR Implementation	Multiple Regression Statistics	Resorts' Resilience		
		Preparedness	Adaptability	Recovery
Communication	<i>t-stat</i>	4.742	3.283	3.645
	<i>p-value</i>	0.000	0.002	0.000
	<i>Remarks</i>	Significant	Significant	Significant
Awareness	<i>t-stat</i>	0.835	1.378	0.580
	<i>p-value</i>	0.406	0.172	0.564
	<i>Remarks</i>	Not Significant	Not Significant	Not Significant
Embeddedness	<i>t-stat value</i>	3.97	2.637	2.171
	<i>p-value</i>	0.000	0.010	0.033
	<i>Remarks</i>	Significant	Significant	Significant
Evaluation	<i>t-stat</i>	-0.912	-0.559	0.836
	<i>p-value</i>	0.365	0.578	0.406
	<i>Remarks</i>	Not Significant	Not Significant	Not Significant
Over-all	<i>F-stat value</i>	14.550	19.638	21.272
	<i>p-value</i>	0.000	0.000	0.000
	<i>Remarks</i>	Significant	Significant	Significant
	<i>R-Square</i>	0.631	0.505	0.475
	<i>Effects</i>	positive	positive	positive

a. Predictors: Communication, Awareness, Embeddedness, and Evaluation

b. Dependent Variable: Preparedness, Adaptability, and Recovery

7. Mediation Analysis of CSR Implementation Factors (Communication, Awareness, Embeddedness, and Evaluation) on the Relationship Between CSR Engagement and Business Resilience.

Table 11 presents the mediation analysis, which reveals that CSR implementation partially mediates the relationship between CSR engagement and business resilience. Among the four implementation factors, communication emerged as the most influential mediator, underscoring its pivotal role in translating CSR efforts into tangible resilience outcomes.

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Table 11
PROCESS Macro Model 4 Mediation Analysis

Mediator	Total Effect	Direct Effect	Indirect Effect	Confidence Intervals		t-stat	Conclusion	
				Lower bound	Upper bound			
Communication	1.073	0.722	0.351	0.076	0.208	4.612	Partial mediation	Strongest
Awareness	1.073	0.855	0.218	0.092	0.044	2.711	Partial mediation	Weak
Embeddedness	1.073	0.761	0.312	0.098	0.139	3.514	Partial mediation	Moderate
Evaluation	1.073	0.905	0.168	0.078	0.024	2.880	Partial mediation	Weak

Embeddedness also showed a meaningful effect, highlighting the importance of integrating CSR into organizational systems. While awareness and evaluation contributed modestly, their weaker effects suggest that passive recognition or assessment of CSR is less impactful without active execution. These findings affirm that CSR engagement becomes significantly more effective when supported by robust communication and embedded practices—emphasizing the need for institutionalized, organization-wide CSR strategies to strengthen resilience (Huang et al., 2020; and Fatima, 2023).

8. The Proposed CSR and Resilience Framework towards Sustainable Resort Hotels

This framework aims to demonstrate how CSR efforts (both engagement and implementation) are connected to the business resilience of resort hotels in Palawan, while the demographic profile of the resorts acts as a moderating factor that can either enhance or limit the impact of CSR on resilience geared towards attaining sustainable tourism goals.

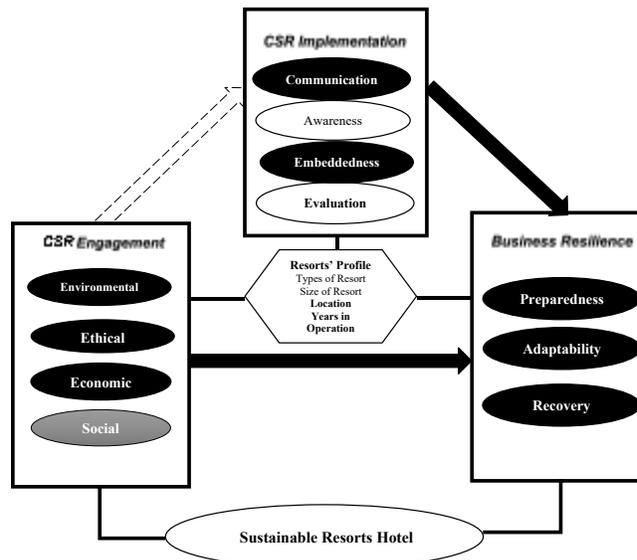


Figure 1. The CSR-Resilience Framework

Conclusion

The study underscores the vital role of Corporate Social Responsibility (CSR) in enhancing the resilience and sustainability of resort hotels in Palawan. The findings reveal that CSR engagement strengthens preparedness, adaptability, and recovery, particularly in environmental, ethical, and economic dimensions. CSR implementation, primarily through communication and embeddedness, reinforces CSR engagement and directly predicts resilience. Additionally, resort profiles, such as location and years in operation, influence CSR strategies, highlighting the need for tailored approaches to address regional challenges and sustainability goals.

Overall, this study highlights the critical interplay between CSR engagement, CSR implementation, and business resilience. By demonstrating the conditions under which CSR practices and implementation lead to stronger resilience, it provides a framework for sustainable development in the hospitality sector. The findings underscore the necessity of not only engaging in CSR but also institutionalizing it through strategic implementation to support the long-term sustainability of resort hotels in Palawan and beyond.

Recommendations

Based on the findings of this study, the following recommendations are proposed to enhance the effectiveness of Corporate Social Responsibility (CSR) and strengthen business resilience among resort hotels in Palawan:

1. Resort hotels should strengthen environmental, ethical, and economic CSR initiatives to boost resilience and align with global sustainability standards.
2. Improve CSR implementation by focusing on internal communication, employee training, and stakeholder engagement to better integrate CSR into daily operations.
3. Customize CSR strategies by tailoring CSR efforts based on location and years in operation, and collaborate with local communities and government for greater impact.
4. Incorporate preparedness, adaptability, and recovery planning into CSR frameworks through risk management and flexible business models.
5. Develop CSR programs with clear goals and regular evaluations to maximize their direct and mediating effects on resilience.
6. Strengthen stakeholder partnerships with government, NGOs, and private entities for collaborative initiatives in environmental, ethical, and community development efforts.
7. Pursue further research exploring the role of social CSR in enhancing preparedness and adaptability, and examine digital tools and long-term impacts of CSR across tourism sectors.

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