Spiritual Leadership impact on Corporate Social Responsibility Mediating by Spiritual Wellbeing: Evidence from the Hospitality Industry of Lahore Pakistan

Muhammad Usman Siddqiue[1], Kashif Mahmood[2], Attique ur Rehman[3], Arfan Arshad[4]

[1] Ph.D. Scholar, Superior University Lahore, Pakistan. Email: muhammadusmansiddiq@gmail.com
[2] Assistant Professor, Superior University Lahore, Pakistan.
[3] Assistant Professor, Suleman Dawood School of Business, University of Management Sciences, Lahore, Pakistan.
[4] Assistant Professor, School of Systems and Technology, University of Management & Technology (UMT), Lahore, Pakistan.

ARTICLE INFO

ABSTRACT

The main object is to increase the generalizability of spiritual leadership theory as Fry explain many outcomes of spiritual leadership and one of the outcome he predicted is CSR using this theoretical gap we conducted empirical research. In this study we use quantitative methods in which cross sectional study was done and data was collecting through questionnaire. The place of the study is Lahore Pakistan and evidence is taken from the hospitality industry working in Lahore Pakistan. Questionnaire were filled by the employees working in the hospitality industry and our sample size is 222.Seven hypothesis were proposed and all the hypothesis were accepted in this study. The result expand the spiritual leadership generalizability in term of CSR because this gap is not tested yet by the researcher and out study contributes in the body of knowledge while filling this gap. For future researcher and academicians this research will also help them to understand the spiritual leadership theory and its outcomes and its generalizability.

Corresponding Author's Email: muhammadusmansiddiq@gmail.com

1. Introduction

Corporate Social Responsibility (CSR) holds immense importance for businesses as it has a direct impact on profitability, brand value, and customer loyalty (Alrubaiee et al., 2017, Goi & Yong, 2009; Haque, 2023). Rather than being a cost, CSR is an investment that can yield favorable outcomes for organizations (Angus-Leppan, Metcalf, & Benn, 2010, Cha, Yi, & Bagozzi, 2016a). Implementing CSR sets businesses apart from their competitors, with CSR-focused organizations often achieving higher profits compared to those neglecting CSR practices (Jain, Vyas, & Roy, 2017 Hassan, Rabbani, Brodmann, Bashar, & Grewal, 2023). To foster growth, companies must incorporate CSR initiatives that add value to their products and resonate with their target audience (McWilliams & Siegel, 2000, 2001a; Ramasastry, 2015,Vitezić, Vuko, & Mörec, 2012). Ultimately, implementing CSR initiatives is not only a responsible business practice but also a strategic move to drive profitability and gain a competitive edge(Abugre, 2014; Hassan et al., 2023; Jain et al., 2017). Corporate Social Responsibility (CSR) has turned into a competitive advantage to organization in a long run help them hold and draw in new workers and clients (Jones et al., 2010). CSR is of the highest priority in the hospitality sector. Businesses in the hospitality industry have a special chance to positively affect the environment, nearby communities, and stakeholders.(Goffi et al., 2022; Jain et al., 2017; Madanaguli et al., 2023). Hotels, resorts, and other hospitality businesses can help create a more sustainable and inclusive future by implementing CSR initiatives like environmental sustainability practices, community engagement, ethical labor practices, responsible supply chain management, and support for charitable causes. (Holcomb et al., 2007; Peña-Miranda et al., 2022; Liang et al., 2022).

Hospitality industry's CSR initiatives not only improve the reputation of the business and engage in environmentally friendly clients, but they also develop beneficial relationships with stakeholders..(Mahmood & Bashir, 2020) Additionally, the hospitality sector contributes significantly to society's general well-being and the development of a more ethical and sustainable business environment by supporting responsible and sustainable business practices.(Žižek et al., 2021). CSR and spiritual leadership have the potential to have a significant influence in the hotel industry(Du et al., 2013; Gotsis & Grimani, 2017; Jufrizen et al., 2019; Madanaguli et al., 2023; Nguyen et al., 2018). A driving framework for CSR projects within the hotel industry may be found in spiritual leadership, which emphasizes purpose, values, and ethics(Fry, 2003; Fry & Cohen, 2009; Zou et al., 2022). By integrating spiritual principles, such as integrity, compassion, and fairness, hospitality businesses can cultivate an ethical and purpose-driven culture(Guzzo et al., 2022). This, in turn, enhances employee well-being, engagement, and job satisfaction. When combined with CSR practices, such as employee welfare programs, sustainable operations, and community engagement, spiritual leadership strengthens the positive environmental and social impact of the hospitality sector(Zou et al., 2022). By prioritizing values-driven practices and responsible stewardship, hospitality organizations can create meaningful connections with stakeholders, including employees, guests, and local communities(Gonzalez-De-la-Rosa et al., 2023). In the end, the blending of spiritual leadership with CSR in the hospitality industry benefits not only the wellbeing of workers and communities but also improves the general visitor experience and upholds the reputation of the sector for moral and ethical business practices.(Gotsis & Grimani, 2017; Madanaguli et al., 2023).

Additional research is required to explore the potential benefits and impacts of incorporating spiritual leadership principles into Corporate Social Responsibility (CSR) efforts, aiming to bridge the existing gap between CSR research and spiritual leadership.(Fry, 2003; Gotsis & Grimani, 2017; Madanaguli et al., 2023). This research could delve into how spiritual leadership practices influence CSR implementation, employee engagement, stakeholder relationships, and overall organizational outcomes (Holcomb et al., 2007; Zou et al., 2022). Additionally, studying how spiritual leadership and CSR interact within specific industries, such as the hospitality sector, can provide valuable insights into the unique dynamics and opportunities for synergy(Goffi et al., 2022). The interaction between spiritual leadership and CSR within an organization is mediate customer trust (Srouji et al., 2019),psychological safety(Yasin et al., 2023) employee wellbeing (Fry et al., 2017) organization commitment , workplace spirituality (Sapta et al., 2021) job satisfaction (Supriyanto et al., 2020) and organization performance (Nguyen et al., 2018). But there is a uplifting understanding that spiritual leadership may have a substantial impact on CSR operations(Madanaguli et al., 2023). Integrating spiritual concepts like integrity, empathy, and compassion may direct and educate moral judgements and ethical corporate conduct(Hassan et al., 2023). Spiritual leaders that place a high priority on CSR may have values-driven leadership traits that support social impact, spiritual wellbeing , and sustainability(Gotsis & Grimani, 2017; Nguyen et al., 2018).

2.   Literature Review

According to Lee, Lee, Pae and Park (2016) to sustain in the market there is one solution which is CSR majority of the firm consider this as a success factor (Lichtenstein et al., 2004; Madanaguli et al., 2023). A positive image is the outcome for those companies who involve them self in doing the CSR initiatives, it also built the consumer trust (Pivato et al., 2008). CSR needs to satisfy all the concern like employees, stakeholders, suppliers, investors, customers and communities. Companies that using CSR have strong grip to attract the qualified employees and it also impact to less absent and also low turnover which reduces the cost of training and recruitment (Fombrun & Shanley, 1990; Lee et al., 2016). According to Zulkifli and Amran (2006), Pakistan is one of the most grooming countries that developed its CSR. Most of private and public organization start their business with mindset to help peoples of country and taking help for government to promote the value of CSR (Goi & Yong, 2009). In Ali, Rehman, Yilmaz, Nazir, and Ali's (2010) research, they established a connection between CSR and factors like customer satisfaction, product service quality, and consumer purchase intention in the telecom sector of Pakistan. However, their findings indicated no significant relationship between consumer purchase intention and CSR activities within the Pakistani cellular industry. Yunis, Durrani, and Khan (2017) have highlighted the current trend where companies are nurturing stakeholder relationships to gain a competitive edge over their peers. Similarly, in a separate study investigating the impact of CSR implementation in Multinational Corporations (MNCs)

operating in Pakistan, Kell (2015) discovered a positive association between CSR initiatives and firm performance. The dedication of senior management to Corporate Social Responsibility (CSR) serves as a pivotal gauge of CSR involvement (Muller & Kolk, 2010). As an illustration, Ramus and Steger (2000) established that employees who perceive positive signals from leadership are more likely to generate and put into action innovative ideas. Given the finding in regards to leadership sense of duty regarding CSR, a few researchers have discovered that the leadership characteristics have values (Mudrack, 2007), adding of individual numbers with leadership style and adding new characteristics (Bansal & Roth, 2000; Bansal, 2003).

According to Mitroff, Mitroff and Denton (1999) they argue that organizations are more spiritual if they take care the need of all the concerns like shareholders, stake holders etc. According to Fry (2003) if the company used the spirituality program it will benefits all of them the employer get benefits in term of profit and employee also get benefits in term of peace, commitment and more over it increase the productivity many researches gave positive result when we tested spiritual values with organization outcomes Fry (2003).One of the most important part if we use the spiritual values it also reduces the absenteeism and low turnover in an organization Jaworski (2011). Many scholars address that spirituality is need of the organizations because it increase ethical behavior and employee can't do anything which is harmful for others and for the society and it increase the responsibility as employee (Fry, 2003; Greenleaf, 2002). Spiritual Leadership is a holistic view towards leadership which revolve around model to see the integration between the followers, organization outcomes and the leader (Fry, 2003). The leadership style also deals to solve the critical organizational problems (Benefiel et al., 2014; Fry & Nisiewicz, 2013). Spiritual Leadership embodies more than the expectations and motivations of leaders, followers, and associates within organizational cultural dimensions (Fry, 2003). The spiritual leadership process posits that the interaction between the follower and the leader, driven by elements like vision, hope/faith, and the leader's altruistic love, gives rise to a mediating impact (spiritual well-being) between the follower and the leader. Spiritual Leadership is operationalized by membership and calling/meaning which in turn increase the organization outcomes like life satisfaction, organization commitment, productivity, and cooperate social responsibility (Benefiel et al., 2014; Fry & Nisiewicz, 2013; Fry & Cohen, 2009).

In any case, in spite of these organizational advantages, more powerful relationship details will be required to find out the interation of spiritual leadership with Spiritual Wellbeing (Mediator) and organization outcomes in differing nation settings (Benefiel et al., 2014; Hill et al., 2013; Madanaguli et al., 2023). Hence, the purpose of this paper is to investigate the association between CSR and Spiritual Leadership, along with its intermediary factors (calling and membership) within the Pakistani context. Numerous organizations employ this approach to enhance various firm outcomes, such as productivity, happiness, performance, reduced turnover rates, and decreased absenteeism, among others. Various studies' authors have empirically examined the impact of spiritual leadership on firm outcomes (Giacalone & Jurkiewicz, 2003; Mitroff et al., 1999; Yasin et al., 2023). According to Different authors Spiritual leadership predict some organization outcomes in which CSR is one of the most important organizational outcome but its relationship with spiritual leadership is still not empirical tested (Fry et al., 2017; Fry & Cohen, 2009; Gonzalez-De-la-Rosa et al., 2023; Mitroff et al., 1999). The antecedents of CSR, like behavior of leadership is not been tested and its need to be explored (Basu & Palazzo, 2008; Waldman et al., 2006). Creating the link between the theories of leadership and CSR literature that the transactional and transformation leadership styles are the drivers of CSR practice. He also linked the organizational effectiveness with leadership style and then linked both of them with financial performance and employee satisfaction. (Lowe et al., 1996), still no one explore this research gap that how much the leadership style will related to CSR (Du et al., 2013).

The characteristics of a leader is mainly ignored in CSR studies some empirical work done by authors but it's in infancy stage. The ethical value and style will influence the CSR activities. Some researchers added work in this domain and linked leadership style with CSR (directly or indirectly) (Waldman & Siegel 2008; Campbell, 2006). However, more empirical research is required to check the link between different leadership styles, leadership behaviors and Corporate Social Responsibility (Waldman & Siegel, 2008). In a cross-sectional research study conducted by Du et al. (2013), the aim was to examine the connection between transformational leadership and CSR. The findings indicated a positive influence of transformational leadership

on CSR. Furthermore, Du and their colleagues emphasized the importance of future research endeavors delving into the role of spiritual leadership in advancing CSR (Du et al., 2013). In our investigation of the leadership-CRS relationship within the main effect model, we explore how a company's leadership styles shape its CSR practices. Our theoretical framework bridges organizational behavior (specifically leadership styles) and social outcomes, namely CSR (Du et al., 2013; Raghubir et al., 2010).

A study conducted by Huang (2013) in which total 661 firms were included having sample of 392 observations shows the result that firms CSR performance is associated with their leadership capabilities. Spiritual leader has motivational effects on follower by presenting the spiritual wellbeing and work for the betterment of company (Lord & Brown, 2003). The values of leader and values of follower are working in a same direction to predict company outcome. Many outcomes are empirically tested by different authors but some researcher noted that CSR as outcome must be check empirically (McWilliams & Siegel, 2001). Fry (2003) introduced a leadership theory grounded in intrinsic motivation, encompassing elements like altruistic love, hope/faith, and vision. Researchers have also incorporated the concept of workplace spirituality, which includes calling and membership. The central aim of this leadership theory is to formulate a vision and empower teams to attain the highest levels of productivity and commitment. This study seeks to expand the scope of the spiritual leadership theory by exploring its role as a predictor of both spiritual well-being and corporate social responsibility. Drawing from Norman, Strobl, and Moldovan's (2017) qualitative explanatory multiple case study conducted in six high spiritual leadership organizations in the USA during high-pressure seasons, we aim to elucidate the experiences of employees and examine how spiritual leadership influences organizational commitment, life satisfaction, and productivity.

According to Fry et al., (2017) they argue that spiritual leadership model provide support in different backgrounds having different economic condition and having different group of investigation (different nations). The spiritual leadership model empirically supports the organization productivity, customer satisfaction, and profitability. It increased strengthens motivation organizational commitment and reduces turnover and absenteeism. It was also tested that it helps us to improve continuously. Fry et al., (2017) clearly mentioned that Spiritual leadership will be tested with other outcomes (e.g. corporate social responsibility, product and service quality, psychological well-being, , customer satisfaction and financial performance). Work place spirituality is one of the main source to increase the productivity and it also increase the organization performance (CSR). CSR is also working for the betterment of society it means if we increase the spirituality it increases the other variables Rego, Leal, and Cunha (2011). According to Mitroff (2003) people came to work place to spend the time. Only arms and brains come but the soul is at home. That is the main reason the organization can't grow and employee also don't want to grow. If we manage the things properly and added the work place spirituality it may help us to grow positively. If it happened more civilized form of organization will develop (Driver & Noesselt, 2008). It was interpreted in different researches that workplace spirualty (feeling of sense and joy in the context of work place opportunities) will eliminate the bad points. If we feel to hurt anyone it can't be happened because of spirituality and it help us to grow positively. Our priorities will decide either we are willing to help others or to create negative environment (Brown, 2008; Mitroff, 2003). Authors explore the responsible leadership with current leadership styles and found deficiencies in the theory regarding the society work (CSR) with leadership (Pless & Maak, 2011). In this new phase of research, we witness a transformation in the conventional leader-subordinate dynamic towards leader-stakeholder relationships, which serves to narrow the divide between companies and society (Maak & Pless, 2006, p. 101). This underscores the pressing requirement to connect leadership theories with the body of literature on Corporate Social Responsibility (CSR).

In a broader context, our study underscores the significance of CSR within an organization. Moreover, it illuminates how leadership attributes can enhance CSR, thereby fostering positive organizational growth. Spiritual well-being serves as the mediator between CSR and spiritual leadership. It's worth noting that the connection between spiritual well-being and CSR has not been previously examined, and this study seeks to explore this relationship (Du et al., 2013; Yoon et al., 2006). Drawing from the work of Fry (2003), Fry, Vitucci, and Cedillo (2005), as well as Fry and Nisiewicz (2013), having hope and faith in an organization's vision keeps individuals eagerly looking forward to the future. It instills the desire and inspirational drive needed to actively pursue that vision. The commitment to "doing what it

takes," driven by hope and faith in a clear, compelling vision, fosters a profound sense of calling and purpose, imbuing one's life with significance and impact. Furthermore, spiritual leadership encompasses the establishment of an organizational culture rooted in the values and principles of altruistic love. Leaders play a pivotal role in modeling these qualities through their attitudes and behavior. By doing so, they cultivate a sense of membership that provides individuals with a feeling of being understood and embraced. Firm inspiration is one indicator of CSR this observed relation is very helpful in business because it increases the authenticity and competitiveness (Bansal & Roth, 2000; Sharma, 2000). Other reasons are normative reasons obligation and expectation (Bansal & Roth, 2000), a feeling of ownership (Davis et al., 1997), ethics (Aguilera et al., 2007). The firm factors also trigger the CSR activities, mainly it influences the firm mission and vision and these also are the main indicators of CSR (Bansal, 2003; Maignan et al., 1999).

In addition, the top management concerns and the organization owners make a great impact in CSR engagement (Johnson & Greening, 1999; Neubaum & Zahra, 2006). If the firm structure is open and firm will absorb the need of the society than it will take CSR activities and empirically formulate the start as they know how much essential element it is. According to Johnson and Greening (1999) corporate governance structures in a firm creates more interest to start CSR. Individuals exhibit diversity in their characteristics and preferences, and these differences are influenced by the personal values they hold. This is a key consideration when engaging in Corporate Social Responsibility (CSR), as noted by Hay and Gray (1974). The primary factors influencing CSR engagement include CSR training, as highlighted by Stevens et al. (2005), CSR guidelines as proposed by Weaver et al. (1999), and participation in CSR conferences, as indicated by Johnson and Greening (1999). Additionally, some other contributing factors encompass the conceptual framework of CSR as proposed by Aguilera et al. (2007) and the identification of development needs, as discussed by Huang (2013b). In the integrated literature review comprising 128 studies conducted by Peloza (2009) regarding the link between CSR and financial outcomes, the findings were predominantly positive. Peloza's conclusions revealed that 59 percent of the studies reported a positive impact of CSR initiatives on firm performance, 27 percent found mixed or neutral effects, and only 14 percent found a negative relationship between CSR and firm performance (Aguinis et al., 2011). These results serve as a compelling incentive for organizations to invest in CSR initiatives and activities with the aim of enhancing their financial performance.

On the other hand, some scholars highlight that CSR policies and initiatives play an important role in improving organizational systems including; management practices (Waddock & Graves, 1997), operational efficiency (Sharma & Vredenburg, 1998), product quality (Johnson & Greening, 1999) and quality of operational system (Waddock & Graves, 1997). Moreover, CSR initiatives also helpful in improving demographic diversity which leads to positive outcomes (Johnson & Greening, 1999). These quality management systems, high operational efficiency and product quality lead to competitive advantage among competitors (Greening & Turban, 2000) and institutional investors (Graves & Waddock, 1994). Some scholars have also explored the positive impact of CSR initiatives on internal stakeholders, specifically employees. Their research findings indicate that CSR initiatives contribute to favorable outcomes such as increased employee retention (Jones, 2010), enhanced work engagement (Glavas & Piderit, 2009), heightened employee commitment (Maignan et al., 1999), and the encouragement of organizational citizenship behavior (de Luque et al., 2008; Jones, 2010). Employees working in organizations that heavily invest in CSR also experience improved employee relations (Glavas & Piderit, 2009), higher in-role performance (Jones, 2010), and increased employee creativity (Glavas & Piderit, 2009). Furthermore, CSR efforts play a role in HR branding by attracting a potential pool of human resources (Turban & Greening, 1997). Regarding the examination of CSR's impact on organizational outcomes, research has demonstrated that CSR initiatives enhance a firm's reputation and goodwill with external stakeholders, ultimately resulting in improved financial performance (Orlitzky et al., 2003). Several studies have indicated that the relationship with customers plays a crucial role as a mediator in the CSR-outcomes link, with a particular focus on customer satisfaction (Lev et al., 2010; Luo & Bhattacharya, 2006), the alignment between consumers and organizations (Sen & Bhattacharya, 2001), and consumer trust (Vlachos et al., 2009). In addition to these five studies, our review highlights a gap in understanding the relationship between predictors and outcomes of CSR at the institutional level of analysis (Y.-K. Lee et al., 2012).

It depends upon the follower behavior that how much they are trust, respect and confidence about their leader. One main dimension is integrity is associated with leadership and also have the relevance with CSR. According to Avolio, Gardner, Walumbwa, Luthans and May (2004) the main roots of integrity linked with the authentic leadership but added in the charismatic leadership. In this paper we define the leader integrity is a behavior of sharing all the information with the followers also know the followers interest which help them to know the basic of followers need. In present study the relationship between the leadership its followers and its prediction of outcome was studied. This shows how much a follower will take from its leader and how much he delivers towards the society. As per House et al., (1999) the top management play a vital role in predicting the CSR as outcome. If they don't want to give them a value how we can add it as outcome. So, it was necessary to know the basic characteristics of a leader and also its role in the organization(Lord & Brown, 2003; Pless & Maak, 2011). If the top management is not willing to work for CSR how the other can work (Guzzo et al., 2022; Waldman & Yammarino, 1999). As per Wing et al., (2014) leadership qualities will affect the behaviors and values of followers.

According to Campbell (2006) Fry et al.(2005) the public responsibility shows the values and integrity of the leader. Leader is the one who make the police and procedure how to do thigs and whom it will be done. All the expenses are in the hand of a leader and they must add some good polices to predict how they help the society and how much expenditure will be added to serve this as a CSR. He is also responsible how they can create brand image of the company in front of owners/shareholders (McWilliams & Siegel, 2001). This type of leader involves the follower in such a way that they engage others to believe what they want and stress-out the follower. The visionary leader will allow the follower to discuss what are the main points with priority? to do list? and manage how we can get positive response? from our owner/ shareholder/stakeholders/community/society. Having value and integrity mean the leader will also predict the outcome which is CSR. It will help the leader to grow it also help the follower to grow and it create strategy how we create benefits towards society.The collective process has set dimensions of spiritual leadership. We discuss the each and every part of the theory, its dimensions and their relationships. If you want the elaborative details we refer you Fry (2003). One of the most important characteristic of spiritual leadership theory is vision. In 1980s writing vision mean how much leader is clear towards the future of organization the direct path they want to achieve and transfer this knowledge of vision towards its followers. It also helps us know about the worldwide rivalry amongst the firms. It tells us about the innovation the world is looking for in upcoming future. Which project need to close in upcoming future and which person will change the role in an organization. These all things are related to top level leader vision. If its vision is blur it can take organization towards the next level if he/she is visionary person than with low financial budget etc he will take company. Vision abbreviated improvement cycles for innovation, and techniques winding up more quickly obsolete by rivalry (Conger & Kanungo, 1998). Vision alludes to "a photo without bounds with some understood or express analysis on why individuals should endeavor to make that future" (Kotter, 1996, p. 68).

The important three functions the vision serve I to clarify the direction how much we want to change, decision will be made having more clear thoughts, direct the decision actions. More powerful decision more reliability, more ideas and more work if more work than it increase hope/faith (Nanus, 1992). Altruistic love is one of the main characteristics of spiritual leadership if we define this its mean sense of harmony, wellbeing and wholeness these things only be produced by appreciation, concern and care for others and self (Fry, 2003). As you know if we care and love for other it creates lots of values in front of others and it also help to win the trust of others, these psychologist and emotional benefits will last forever, if we show our concern and love for others it will revert back unconditionally. Fear and eager are negative feeling but the research from positive phycology and medical proven that love has the most powerful weapon to change the negative and destructive emotions to positive one (Seligman & Csikszentmihalyi, 2000). Hope and faith is a wish or expectation how it can fulfill? If you have faith in anything it increases the hope. Organization move forward with hope and faith they only believe that their employees have hope and faith. These values will clear the certain and uncertain things and also the trust factor. If the hope and faith is strong it will convert the uncertain things into certain things and vice versa. The path is clear if Faith is 100% but if the management didn't know what is going to be how they can win the trust of junior employees. It's very difficult task as the top level has to face difficulties to deploy the things and face opposition but if followers have faith in their leader and hope he will do better things for him

they grow positively (MacArthur, 1998). As per Sweeney et al. (2007), "faith holds paramount importance as it provides the guiding direction and unwavering determination to persist through life's continuous, often challenging, journey. It instills trust and hope that this journey will yield a life of significance" (p. 33).

Spiritual Leadership is characterized by a heightened sense of group spiritual well-being, specifically pertaining to the levels of group calling and membership. Maddock and Fulton (1998) and Giacalone and Jurkiewicz (2003) introduce two fundamental facets of workplace spiritual well-being: 1) an inherent sense of transcendence or vocational calling, and 2) a profound need for social connection or membership. We contend that these components are intricately interconnected, universally applicable, and inherent in the human experience, as underscored by Brinsfield and Baktis (2005), including within the military profession. People work in a firm to gain many things like salary etc. The job increases its competency and they also learn the meaning of social values (Pfeffer & Salancik, 2003). Calling meaning to help others and makes their life a better place and find out the purpose and meaning of life. As a professional it's your job role demands you have competency of calling. Professional have many ways to predict the calling just like ethics, expertise body of knowledge, service to customers and clients etc. maintain the standards of quality. Strong towards their careers and dedicated towards work (Filley, House, & Kerr, 1976). According to Galbraith (1977) the main task for organization is to how develop calling sense in its employees while using the goal identification and task involvement work. When you modify yourself within the culture and be the active part of the society than you should be appreciated and understood because studies said the basic need of human being is appreciation. The father of modern psychology William James also describe the details of human needs. In organization people work in groups and departments and the interrelationship between them occur and sense of being appreciated and understood grow. In a larger scale people also value their basic affiliations and belonging (Pfeffer & Salancik, 2003).

In spiritual leadership characteristic one main part is altruistic love towards others which also creates the vision and hope and willingness to do. The sense of concern and mutual care is established between the leader and a followers and following this process the sense of calling and sense of membership will adopted now the group is understood and appreciated. We suggest the following hypothesis. And additionally a developing group of research (Fry et al., 2005), is declaration to the expanding proof that leader characteristics produce the results that trigger the CSR (Giacalone & Jurkiewicz, 2003). According to Lindgreen and Swaen, (2010) the main push towards the CSR justification left unexplored. The leader of the house has the main responsibility to start the CSR programs in organization (Basu & Palazzo, 2008; Waldman et al., 2006). Many researching ignore the leadership qualities are the main part ignored while implementing the CSR plan. If the leader is ethical and know the values of CSR and its own value should be align with the CSR activities. Some research tries to associate the CSR with leadership different styles some direct and indirect relations were occurred(Campbell, 2006; Waldman & Siegel, 2008). Some cross-sectional level research to finalize the link between the leadership style and the CSR. According to Abugre (2014) they enlist the difficulties Ghanaian organizations face in the incorporation of CSR. These common difficulties mainly stem from top level low spots in terms of lack of leadership, corruption, mismanagement, commitment and non-serious attitude towards the society that also includes low budget for CSR activities. The purpose to find out the corporate or national system for CSR with a pure purpose that leader is intermittently assessed on the usage of CSR exercises as a component of their execution contract. Along these lines leadership will put in their best towards hierarchical CSR strategies. According to Griffin and Ebert (2002) social audit of the organizational is one of the key element if you want that organization can do CSR and know its social responsibility. It must be added just like financial audit it must occur monthly to check out the actual social capacity of the organization.

The realm of CSR literature has predominantly focused on either leadership aspects or the influence of external stakeholders such as customers and governments. However, it's essential to recognize that employee sense-making shapes both strategy and practices, and conversely, these practices affect employee sense-making in an iterative process (Gioia & Thomas, 1996). Moreover, individual sense-making can influence the perceptions and markets of external stakeholders. Take, for instance, the case of fair trade. It was the employees who believed that markets should reflect the true social and environmental costs of a product and

then proceeded to educate consumers with the aim of creating an entirely new market where fair trade would be highly valued (Glavas & Mish, 2015). External stakeholders not only interact with the organization at a macro level but employees also have relationships with external stakeholders, including the beneficiaries of CSR initiatives. Therefore, sense-making, and subsequently, the significance attributed to CSR, can vary based on these relationships with external stakeholders. As mentioned earlier, Glavas and Kelley (2014) discovered that while both the social and environmental dimensions of CSR impact employees through similar mechanisms, the social dimension exerts an additional positive influence on significance due to its social component. We build upon these findings and also draw from the work of Grant (2007), who suggested that relationships with external recipients of CSR affect employees with higher prosocial motivation (i.e., those who embrace CSR). In essence, the social dimension of CSR gains strength through contact with recipients, which represents the level of interaction with external stakeholders who benefit from an organization's CSR initiatives and policies (Grant et al., 2008). The conclusions drawn from this study hold significance not only for Africa but also for other developing nations, given the parallels in cultural and managerial norms. Consequently, this research contributes both theoretically and empirically to our understanding of organizational CSR. The outcomes of this study pave the way for new insights, enriching our comprehension of spiritual leadership and CSR, and providing valuable opportunities for further exploration and learning.

Hypothesis 1: Spiritual Leadership having positive Impact on CSR.
Hypothesis 2: Spiritual Leadership positively impact on calling.
Hypothesis 3: Spiritual Leadership positively impact on membership,
Hypothesis 4: Calling positively impact on corporate social responsibility.
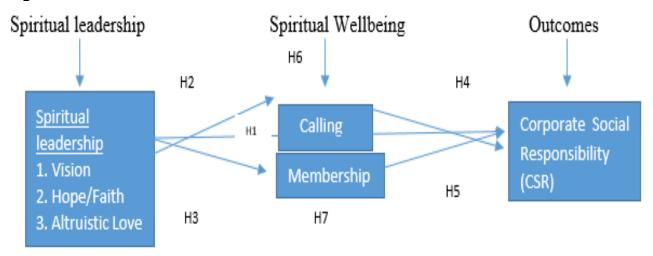Hypothesis 5: Membership positively impact on corporate social responsibility.
Hypothesis 6: Calling mediate the relationship between spiritual leadership and corporate social responsibility.
Hypothesis 7: Membership mediate the relationship between spiritual leadership and corporate social responsibility.

3. Theoretical Framework

A causal theory of spiritual leadership is prevailed under the umbrella of character building this theory enhance the character of a leader having vision, faith/hope and altruistic love which creates its spiritual leadership thoughts. It transforms its values towards its follower in the form of calling and membership. Calling and membership are two treats that created by the leader in their followers and they predict the outcomes many outcomes were empirically tested and find positive relation with the spiritual leadership theory and in past research the theoretical gap is also available to check this theory with the CSR outcome the upper given model is the extension of the theory to test CSR outcome empirically.

Figure 1: Theoretical Model

4. Results

Data collection involved the distribution of a self-administered survey questionnaire. Prior to its use, official permission and authorization were obtained from the authors of the scales and questionnaire. Additionally, consent was sought from relevant authorities before the commencement of the questionnaire administration. It is essential to note that participants retained the autonomy to discontinue their participation in the survey at any point if they so desired.

Table 1

Sr	Variables Name	Adapted From	No. of Items	Cronbach's alpha Value
1	SL (Spiritual Leadership)	Fry (2008)	13	.94
2	SWB (Calling)	Fry (2008)	4	.88
3	SWB (membership)	Fry (2008)	4	.93
4	CSR (Corporate social responsibility)	Turker 2009	21	.70

A reliability value exceeding or equal to 0.70 is considered indicative of scale reliability, warranting its utilization (Creswell, 2013). The study targeted employees within the hospitality industry, specifically those in middle and upper management positions. Data collection took place in the hospitality industry of Lahore, encompassing all the restaurants within the region. To access the list of restaurants, we collaborated with the Punjab Food Authority, which maintains a comprehensive record of such establishments. The age range of the sample population spanned from 20 to 60 years. The minimum educational requirement for participation in the study was an intermediate level of education (equivalent to 12 years of formal education). This criterion was established because the assessment measures employed in the study were in the English language. Consequently, respondents with at least an intermediate level of education were expected to comprehend and respond to the questions comfortably. This decision allows for flexibility in employing two approaches: translating the questionnaire or excluding respondents with lower levels of education. The unit of analysis is employee/individual level. In this study, we used the non-probability sampling techniques because we have different connection in hospitality industry which help us to fill the questionnaire that is why in non-probability sampling we are using the convenient sampling. The sample size of the population is N=222

Fry (2008) proposed the scale of spiritual leadership and spiritual wellbeing. For spiritual leadership (α=.94) he used the three dimension one is hope/faith, altruistic love and vision than he gave us the items of all these three dimensions, using spiritual wellbeing he gave two dimension one is calling (α=.88) and other is membership(α=.93). Corporate Social Responsibility (CSR) is defined as "the enduring dedication of businesses to operate with ethical conduct, foster economic development, and enhance the well-being of employees and their families, along with benefiting the local community and society as a whole." The CSR scale employed in our study has been adapted from the research of Turker (2009), consisting of 16 items. The reliability of this scale, as indicated by Cronbach's alpha, stands at 0.70. We collected data from a sample of 222 respondents, which was subsequently entered into SPSS for statistical analysis, as presented in Table 3. Descriptive statistics were computed to assess measures of central tendency and dispersion.

Table 2: Mean and Standard Deviation of Spiritual Leadership, Calling, Member, Corporate Social Responsibility, organization size and age

Items	Minimum	Maximum	Mean	S.D.
Spiritual Leadership	1	5	3.08	0.64
Calling	1	5	2.92	1.07
Member	1	5	3.33	0.91
Corporate Social Responsibility	1	5	2.99	0.71
Age	1	5	2.93	1.31
Qualification	1	4	2.31	0.98
Experience	1	4	2.11	0.90
Gender	1	2	1.27	0.44

Subsequently, a regression analysis was conducted to test the hypothesized relationships between variables, following the necessary assumptions for regression analysis. Initially, it was observed that the dataset violated the assumption of data normality. To address this issue,

missing values were addressed, and outliers were removed from the dataset, ensuring that the assumptions were met. Subsequently, a thorough check was performed on the remaining conditions for regression analysis, and they were found to be satisfactory.

Table 4 shows correlations among study variable including spiritual leadership, calling, member, corporate social responsibility, respondent age, qualification, experience, gender. The results of bivariate analysis show that main variables are significantly correlates with each other. Contrary to the main variables, control variables show insignificant correlations with main variables.

Table 4: Correlations of Spiritual Leadership (SL), Calling, Member, Corporate Social Responsibility (CSR), Organization Size and Age

	Variables	1	2	3	4	5	6	7	8
1	SL	1							
2	Calling	.542**	1						
3	Member	.423**	.358**	1					
4	CSR	.601**	.548**	.464**	1				
5	Age	.015	.053	.053	.076	1			
6	Qualification	.057	.002	.049	.131	-.085	1		
7	Experience	.008	.059	.055	.010	-.211**	-.121	1	
8	Gender	-.092	-0.73	-0.20	-.146*	-.039	.238**	.155*	1

Correlation is significant at *p<0.05 and **p<0.01

Table 5 shows the regression analysis results which highlights the relationship between spiritual leadership with calling, member and corporate social responsibility. Table 5 (Model 3) shows that spiritual leadership positively effect corporate social responsibility (β=.06014 and $p<.05$). Thus, the results support hypothesis number 1. Table 5 (Model 1) shows that spiritual leadership positively impact calling (β=0.2758 and $p<.05$). Thus, the researcher accept hypothesis number 2. Similarly, Model 2 explains that spiritual leadership significantly affect member (β=0.1832 and $p<.05$). These results fully support hypothesis number 3. Table 5 (Model 3) also revealed that calling positively impact corporate social responsibility (β=0.9414 and $p<.05$). The research accept hypothesis number 5. Moreover, the results also highlight that member has significant and positive effect on corporate social responsibility (β=0.9035 and $p<.05$).

Table 5: Regression Analysis of Spiritual Leadership (SL) on Calling, Member and Corporate Social Responsibility (CSR)

	Variables	Model 1 (Calling)		Model 2 (Member)		Model 3 (CSR)	
		B	*p*	*B*	*P*	*B*	*p*
1	SL	.2758	.0000	.1832	.0000	.6014	.0000
2	Calling					9414	.0000
3	Member					.9035	.0001
4	Gender	-.2781	.6324	-.0095	.9857	-4.209	.0154
5	Experience	.2831	.3226	.2717	.2992	.4248	.6182
6	Qualification	-.0669	.8011	.1521	.5311	2.0978	.0084
7	Age	.1527	.4321	.1758	.3224	.6282	.2779
	R Square	.2996		.1886		.4957	
	Adjusted R Square	.2955		.1881		.4941	
	N	222		222		222	

Finally, Table 6 presents the results of path analysis which are used to explain the mediating role of calling and member between the relationship of spiritual leadership and corporate social responsibility. The results of indirect effect of spiritual leadership through calling is significant as Boot-LLCI and Boot-ULCI does not contain zero.

Table 6: Direct and Indirect Effect of SL (X) on CSR (Y) through Calling and Member (M)

Direct Effect of X on Y	Coefficient	SE	t	P	LL95%CI	UL95%CI
	.6014	.1084	5.5478	<0.05	.3877	.8151
Indirect Effect of X on Y	Effect	Boot SE			Boot 95% LLCI	Boot 95% ULCI
Through Calling	.2597	.0672			.1409	.4063
Through Member	.1656	.0515			.0773	.2808
Total Effect	.4252	.0806			.2727	.5915

N = 5000 Bootstrapping resample

So, the research accept hypothesis number 6. Similarly, the results of indirect effect of spiritual leadership on corporate social responsibility through member is significantly play mediating role. Thus, the result support hypothesis number 7.

Table 7: Respondent Profile

Variable	Scale	Percent
Gender	Male	73.00%
	Female	23.00%
Experience	Less than 1 years	3.90%
	Between 1 – 3 Years	52.20%
	Between 3 – 5 Years	12.40%
	Between 5-10 Years	11.50%
	More than 10 Years	20.00%
Qualification	Intermediate	26.10%
	Graduation	27.90%
	Masters	35.00%
	Others	11.10%
Age	Between 18 – 25 years	16.40%
	Between 25 – 35 Years	23.90%
	Between 35 – 45 Years	26.50%
	Between 45 – 55 Years	16.80%
	More than 55 Years	16.40%
Organization Size	Less than 50 Employees	10.65%
	Between 51-100 Employees	12.42%
	Between 100-250 Employees	76.92%

5.   Discussion

The analysis showed in the above sections provides important insights relating to our research questions. The characteristics of a Spiritual leadership are hope, altruistic love and vision that shows the insights of spiritual leadership(Benefiel et al., 2014; Fry et al., 2005, 2017). If the leader poses the characteristics it shows in the SL Theory that it predict the outcome(Lord & Brown, 2003). Previous researches done this work and empirically test the firm outcomes that have spiritual leader(Conger & Kanungo, 1998; Fry et al., 2017; House et al., 1999). The results shows positive dependency. Our main hypothesis was the direct relation between the spiritual leader and the CSR and our study support this hypothesis. All the previous study conducted by different researcher was also showed the positive results as our study depicted it shows the generalizability of the theory(Fry et al., 2017). The present study aims to add results in to the body of knowledge so it can help the future researcher to find more reliable answers. The developing country like Pakistan having no research culture. So, researcher will have to go extra miles to complete the research. This study highlighted the issue raised by many authors. Peloza and Shang (2011) Previous researchers find the theoretical gap between spiritual leadership and the CSR(Madanaguli et al., 2023). Some researcher explore the relation but with spiritual leadership it was missing. Our study fill this empirical test. The spiritual leadership theory generalizability has been tested in this research in a developing country. The spiritual leadership theory explains the relationship between the leader and the follower and how they internally work of the betterment of organization and society (Fry, 2003, 2005).

The spiritual leadership theory consists of leadership and follower model which integrate the CSR. The values of leader will predict the calling and membership behaviors and then they predict the CSR(Guzzo et al., 2022). It creates responsibility that how we add value to our society(Gonzalez-De-la-Rosa et al., 2023). There are total Seven hypothesis were proposed and all the hypothesis were supported and positive relationship found between the variables. The result of spiritual leadership with CSR is the direct relation which was theoretically built by the researcher and we test this relationship and found positive relation between them so our first hypothesis was supported. The relationship between the spiritual leadership with calling and member is already tested by different authors our study also show the relationship between the leader qualities with followers sometimes they follow will follow all the instruction given to him and fall in the category of membership the author all tells us that the follower fall in the category

of membership was always obey the rules plan by the leader same case with calling but the follower of calling fall in the category of self-willing sometimes they follow and sometime it don't. In our study both the hypothesis was positively accepted just like other studies held in different culture. In Spiritual leadership theory the spiritual wellbeing was divided into two part one is calling and other is membership. The Leader add values through its characteristics they poses and they predict CSR behaviors towards co-workers and society. The relationship between the spiritual wellbeing (calling & member) and CSR is not study empirically, but different authors shows the prediction of CSR behavior. If the leader characteristics add value in followers. They can change the thought process of the follower which help the follower to thing beyond their level and help the society. Calling and membership are two point of behavior that a leader can add in its followers(Jufrizen et al., 2019). Our study empirically investigated that calling and membership were predict the CSR and our both the hypothesis were supported in this study. It shows a positive behavior towards CSR. Our study is the first step towards the empirically generalize the theory of spiritual leadership in developing countries.

Mediating effect were also tested in our study and as you know the spiritual wellbeing is the middle part of our model. In this study both direct link (SL and CSR)and indirect link SL-SWB-CSR) were supported by our hypothesis. It shows direct impact of leader also help in CSR activities and if we go through indirect link it also help our employees to learn CSR.The mediating variable behaves in two ways sometime they behave like independent variable and sometime they behave like a dependent variable but if we check the mediating effect it multiple the effect on dependent variables same case in our study we checked the direct relationship of spiritual leadership and CSR then we checked the indirect relationship all the hypothesis were supported the mediating effect we checked through the macro process and both our mediators were supported and they also prove that the spiritual wellbeing play a vital role if you want to trigger the CSR in the society(Lahmar et al., 2023). Previous study checked the spiritual leadership theory with job commitment, performance and some other variables but they show a theoretical gap that the CSR is the one important part that also generalize the theory of spiritual leadership and we empirical test the results. Direct effect also supports the leadership with CSR and mediating effect also support our model. The result of this study helps the leaders to think on leadership style behavior and add values of calling and membership in their followers. It helps the researcher to find out new dimension to study and to tell the students the empirical contribution of this study towards the body of knowledge. It helps the cooperate world to learn how to add values in our employees and what characteristics they are looking in a leader to build the strong organization culture which help them to grow positively.

5.1. Theoretical and Practical Implications

The study increases a broad comprehension of how spiritual leadership motivate socially responsible behaviors inside organizations, which advances the theoretical understanding of spiritual leadership. The study supports the idea that spiritual well-being mediates the link between spiritual leadership and CSR. The study expands our knowledge of the psychological mechanisms behind the transmission of spiritual leadership's effect on CSR results by establishing this mediation. This discovery advances our understanding of organizational behavior and leadership by highlighting the significance of employees' spiritual health in promoting ethical business practices. The study places the connection between spiritual leadership and CSR inside a particular organizational and cultural context by looking at a hotel industry in Lahore, Pakistan. In order to produce more specialized and culturally aware leadership development programs, contextualization aids both academics and practitioners in understanding how spiritual leadership concepts may appear in different areas of society and different parts of the world. The study contributes to the literature on corporate social responsibility by offering empirical support for the relationship between spiritual leadership, spiritual well-being, and CSR. It underlines the significance of spiritual components in leadership techniques and emphasises how fostering employees' spiritual welfare may lead to higher levels of CSR participation in businesses.

Organisations in the hospitality sector and others might create leadership development programmes that include training in spiritual leadership. Organisations may cultivate a CSR and social responsibility culture by encouraging spiritual traits in leaders including sincerity, empathy, and ethical decision-making. Organisations should give employee wellbeing programmes top priority in light of the mediating role that spiritual wellness plays in promoting CSR. Supporting staff members' spiritual requirements, personal development, and work-life

balance can boost their general contentment and dedication to socially responsible behaviour. Organizations can integrate spiritual principles into their CSR strategies, leveraging the influence of spiritual leadership on CSR outcomes. By aligning CSR initiatives with the organization's mission and values, leaders can promote a stronger sense of purpose and social consciousness among employees. Because spiritual leadership has a beneficial influence on CSR, businesses should include stakeholders in CSR decision-making processes. Participating in CSR activities with staff, clients, vendors, and local communities encourages a feeling of shared accountability and supports long-lasting and worthwhile CSR initiatives. It is possible to increase understanding of the value of spiritual leadership and its bearing on CSR by integrating ethics and CSR training into the organization's onboarding procedure. Employees at all levels can be informed about the role that spiritual principles play in directing moral behavior and ethical business practices. Clear measures should be established by organizations to measure the effects of CSR and spiritual leadership programs. Reporting on CSR initiatives and their results on a regular basis may increase transparency, show a commitment to social responsibility, and foster confidence among stakeholders.

5.2. Limitation & Future Research

This research offers recommendations for future researchers to bridge the identified gaps and address notable disparities. Particularly, although the study provided support for the relationship between spiritual leadership and CSR within the context of Lahore, Pakistan, it is advisable to assess the generalizability of this model by examining it in other cities or regions. Culture impact is also very important it is suggested for future researcher to add the culture as a moderator which help the researcher to find more reliable results. The Spiritual leadership predict the CSR was given in different research with some other variables so it is suggested to check the other variables to add something in the body of knowledge. According to Hill et al., (2013) Leadership (spiritual) research need to be studied more deeply and it may include more diversify outcomes like joy etc. Other point is difference in concepts with theories of leadership (servant leadership, transformation and authentic).

The response rate of the present study as 10.7% was not very high that can influence the potential relationships of variables being studied but while studying individual level and having employees of hospitality industry as respondents, it is a normal phenomenon experienced by researchers. Becker and Huselid (2006) mentioned that the average response rate stays less than 20% while conducting surveys at individual level. Secondly, Cycyota and Harrison (2002) suggested that it is very tricky and hard to increase the response rate while studying at executive level. Therefore, in such surveys, lower response rate is also acceptable and doesn't influence results that much. The sample descriptive did not show any irregular trend in data and the significant relationships of variables being analyzed also indicated strong findings and sample fit to test model. This may lead to the imitation of spiritual leadership theory but another interest for the future studies can be that how time plays spiritual leader play a role that makes the path of development to add something in the body of knowledge. The future studies can also examine that to what extent the firms suffer when the employees who ensure unique HR practices leave the organization taking their tacit knowledge with them.

- Although the researcher conducted cross-section research study but future research studies in different cities to check the generalizability.
- Future research studies may test more outcomes of SL.
- Environment factors

6. Conclusion and Policy Recommendations

Organizations should implement leadership development programs that emphasize the cultivation of spiritual leadership qualities. These programs can include training modules, workshops, and coaching sessions to help current and aspiring leaders develop attributes like authenticity, humility, and ethical decision-making. Organizations should integrate CSR initiatives into their overall business strategy. By aligning CSR goals with the organization's mission and values, leaders can reinforce the connection between spiritual principles and corporate responsibility, making CSR a core part of the organizational culture. Empowering employees to participate in CSR activities and decision-making processes can foster a sense of ownership and purpose. Leaders should encourage employees to engage in volunteering opportunities and participate in sustainability initiatives, thus reinforcing the organization's

commitment to environmental and social responsibility. Organizations should establish clear reporting and metrics mechanisms to evaluate the impact of their CSR initiatives. Regularly assessing the outcomes and sharing results with employees, stakeholders, and the public can enhance transparency and accountability, strengthening the organization's commitment to CSR. Encourage collaborations and partnerships with other organizations, NGOs, and governmental agencies to amplify the impact of CSR efforts. Joint initiatives can lead to broader, more sustainable outcomes and create a network of like-minded organizations dedicated to social and environmental responsibility. Spiritual leadership and CSR are not short-term endeavors. Leaders should embrace a long-term vision for sustainability and continuously nurture the spiritual values that underpin CSR practices. Consistency and persistence in promoting spiritual leadership will lead to lasting positive change.

References

Abugre, J. B. (2014). Managerial role in organizational CSR: Empirical lessons from Ghana. *Corporate Governance: The International Journal of Business in Society*, *14*(1), 104–119. https://doi.org/10.1108/CG-10-2011-0076

Aguilera, R. V., Rupp, D. E., Williams, C. A., & Ganapathi, J. (2007). Putting the S back in corporate social responsibility: A multilevel theory of social change in organizations. *Academy of Management Review*, *32*(3), 836–863. https://doi.org/10.5465/AMR.2007.25275678

Aguinis, H., Dalton, D. R., Bosco, F. A., Pierce, C. A., & Dalton, C. M. (2011). Meta-Analytic Choices and Judgment Calls: Implications for Theory Building and Testing, Obtained Effect Sizes, and Scholarly Impact. *Journal of Management*, *37*(1), 5–38. https://doi.org/10.1177/0149206310377113

Ali, I., Rehman, K. U., Yilmaz, A. K., Nazir, S., & Ali, J. F. (2010). Effects of corporate social responsibility on consumer retention in the cellular industry of Pakistan. *African Journal of Business Management*, *4*(4), 475.

Avolio, B. J., Gardner, W. L., Walumbwa, F. O., Luthans, F., & May, D. R. (2004). Unlocking the mask: A look at the process by which authentic leaders impact follower attitudes and behaviors. *The Leadership Quarterly*, *15*(6), 801–823. https://doi.org/10.1016/j.leaqua.2004.09.003

Bansal, P. (2003). From Issues to Actions: The Importance of Individual Concerns and Organizational Values in Responding to Natural Environmental Issues. *Organization Science*, *14*(5), 510–527. https://doi.org/10.1287/orsc.14.5.510.16765

Bansal, P., & Roth, K. (2000). Why Companies Go Green: A Model of Ecological Responsiveness. *Academy of Management Journal*, *43*(4), 717–736. https://doi.org/10.2307/1556363

Basu, K., & Palazzo, G. (2008). Corporate Social Responsibility: A Process Model of Sensemaking. *Academy of Management Review*, *33*(1), 122–136. https://doi.org/10.5465/AMR.2008.27745504

Becker, B. E., & Huselid, M. A. (2006). Strategic Human Resources Management: Where do we go from here? *Journal of Management*, *32*(6), 898–925. https://doi.org/10.1177/0149206306293668

Benefiel, M., Fry, L. W., & Geigle, D. (2014). Spirituality and religion in the workplace: History, theory, and research. *Psychology of Religion and Spirituality*, *6*(3), 175.

Brinsfield, J., & Baktis, P. A. (2005). The human, spiritual, and ethical dimensions of leadership in preparation for combat. *Chap*, *21*, 463–490.

Brown, R. J. (2008). Dominant stressors on expatriate couples during international assignments. *The International Journal of Human Resource Management*, *19*(6), 1018–1034. https://doi.org/10.1080/09585190802051303

Campbell, D. F. (2006). The new leadership gap: Shortages in administrative positions. *Community College Journal*, *76*(4), 10.

Cha, M.-K., Yi, Y., & Bagozzi, R. P. (2016). Effects of Customer Participation in Corporate Social Responsibility (CSR) Programs on the CSR-Brand Fit and Brand Loyalty. *Cornell Hospitality Quarterly*, *57*(3), 235–249. https://doi.org/10.1177/1938965515620679

Conger, J. A., & Kanungo, R. N. (1998). *Charismatic Leadership in Organizations*. SAGE Publications.

Creswell, J. W. (2013). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. SAGE Publications.

Davis, J. H., Schoorman, F. D., & Donaldson, L. (1997). Toward a Stewardship Theory of Management. *Academy of Management Review*, *22*(1), 20–47. https://doi.org/10.5465/AMR.1997.9707180258

de Luque, M. S., Washburn, N. T., Waldman, D. A., & House, R. J. (2008). Unrequited Profit: How Stakeholder and Economic Values Relate to Subordinates' Perceptions of Leadership and Firm Performance. *Administrative Science Quarterly*, *53*(4), 626–654. https://doi.org/10.2189/asqu.53.4.626

Driver, J., & Noesselt, T. (2008). Multisensory Interplay Reveals Crossmodal Influences on 'Sensory-Specific' Brain Regions, Neural Responses, and Judgments. *Neuron*, *57*(1), 11–23. https://doi.org/10.1016/j.neuron.2007.12.013

Du, S., Swaen, V., Lindgreen, A., & Sen, S. (2013). The Roles of Leadership Styles in Corporate Social Responsibility. *Journal of Business Ethics*, *114*(1), 155–169. https://doi.org/10.1007/s10551-012-1333-3

Fombrun, C., & Shanley, M. (1990). What's in a Name? Reputation Building and Corporate Strategy. *Academy of Management Journal*, *33*(2), 233–258. https://doi.org/10.2307/256324

Fry, L. W. (2003). Toward a theory of spiritual leadership. *The Leadership Quarterly*, *14*(6), 693–727. https://doi.org/10.1016/j.leaqua.2003.09.001

Fry, L. W. (2005). Toward a theory of ethical and spiritual well-being, and corporate social responsibility through spiritual leadership. *Positive Psychology in Business Ethics and Corporate Responsibility*, 47–83.

Fry, L. W., & Cohen, M. P. (2009). Spiritual Leadership as a Paradigm for Organizational Transformation and Recovery from Extended Work Hours Cultures. *Journal of Business Ethics*, *84*(2), 265–278. https://doi.org/10.1007/s10551-008-9695-2

Fry, L. W., Latham, J. R., Clinebell, S. K., & Krahnke, K. (2017). Spiritual leadership as a model for performance excellence: A study of Baldrige award recipients. *Journal of Management, Spirituality & Religion*, *14*(1), 22–47. https://doi.org/10.1080/14766086.2016.1202130

Fry, L. W., & Nisiewicz, M. S. (2013). *Maximizing the Triple Bottom Line Through Spiritual Leadership*. Stanford University Press.

Fry, L. W., Vitucci, S., & Cedillo, M. (2005). Spiritual leadership and army transformation: Theory, measurement, and establishing a baseline. *The Leadership Quarterly*, *16*(5), 835–862.

Galbraith, J. R. (1977). *Organization design*. Addison Wesley Publishing Company.

Giacalone, R. A., & Jurkiewicz, C. L. (2003). Toward a science of workplace spirituality. *Handbook of Workplace Spirituality and Organizational Performance*, 3–28.

Gioia, D. A., & Thomas, J. B. (1996). Identity, Image, and Issue Interpretation: Sensemaking During Strategic Change in Academia. *Administrative Science Quarterly*, *41*(3), 370–403. https://doi.org/10.2307/2393936

Glavas, A., & Kelley, K. (2014). The Effects of Perceived Corporate Social Responsibility on Employee Attitudes. *Business Ethics Quarterly*, *24*(2), 165–202. https://doi.org/10.5840/beq20143206

Glavas, A., & Mish, J. (2015). Resources and Capabilities of Triple Bottom Line Firms: Going Over Old or Breaking New Ground? *Journal of Business Ethics*, *127*(3), 623–642. https://doi.org/10.1007/s10551-014-2067-1

Glavas, A., & Piderit, S. K. (2009). How Does Doing Good Matter? Effects of Corporate Citizenship on Employees. *The Journal of Corporate Citizenship*, *36*, 51–70.

Goffi, G., Masiero, L., & Pencarelli, T. (2022). Corporate social responsibility and performances of firms operating in the tourism and hospitality industry. *The TQM Journal*, *34*(6), 1626–1647.

Goi, C. L., & Yong, K. H. (2009). Contribution of Public Relations (PR) to Corporate Social Responsibility (CSR): A Review on Malaysia Perspective. *International Journal of Marketing Studies*, *1*(2), 46. https://doi.org/10.5539/ijms.v1n2p46

Gonzalez-De-la-Rosa, M., Armas-Cruz, Y., Dorta-Afonso, D., & García-Rodríguez, F. J. (2023). The impact of employee-oriented CSR on quality of life: Evidence from the hospitality industry. *Tourism Management*, *97*, 104740.

Gotsis, G., & Grimani, K. (2017). The role of spiritual leadership in fostering inclusive workplaces. *Personnel Review*, *46*(5), 908–935.

Graves, S. B., & Waddock, S. A. (1994). Institutional Owners and Corporate Social Performance. *Academy of Management Journal*, *37*(4), 1034–1046. https://doi.org/10.2307/256611

Greening, D. W., & Turban, D. B. (2000). Corporate Social Performance As a Competitive Advantage in Attracting a Quality Workforce. *Business & Society*, *39*(3), 254–280. https://doi.org/10.1177/000765030003900302

Greenleaf, R. K. (2002). *Servant Leadership: A Journey Into the Nature of Legitimate Power and Greatness*. Paulist Press.

Griffin, R. W., & Ebert, R. (2002). *Business, 6" edition*. Prentice Hall International.

Guzzo, R. F., Abbott, J., & Lee, M. (2022). How CSR and well-being affect work-related outcomes: A hospitality industry perspective. *International Journal of Contemporary Hospitality Management*, *34*(4), 1470–1490.

Haque, A. (2023). CSR Through Responsible Leadership for Sustainable Community Development: A Developing Nation Perspective. *Corporate Social Responsibility in Developing Countries: Challenges in the Extractive Industry*, 29–45.

Hassan, M. K., Rabbani, M. R., Brodmann, J., Bashar, A., & Grewal, H. (2023). Bibliometric and Scientometric analysis on CSR practices in the banking sector. *Review of Financial Economics*, *41*(2), 177–196.

Hay, R., & Gray, E. (1974). Social Responsibilities of Business Managers. *Academy of Management Journal*, *17*(1), 135–143. https://doi.org/10.2307/254777

Hill, P. C., Jurkiewicz, C. L., Giacalone, R. A., & Fry, L. W. (2013). From concept to science: Continuing steps in workplace spirituality research. *Handbook of the Psychology of Religion and Spirituality*, 617–631.

Holcomb, J. L., Upchurch, R. S., & Okumus, F. (2007). Corporate social responsibility: What are top hotel companies reporting? *International Journal of Contemporary Hospitality Management*, *19*(6), 461–475.

House, R. J., Hanges, P. J., Ruiz-Quintanilla, S. A., Dorfman, P. W., Javidan, M., Dickson, M., Gupta, V., & others. (1999). Cultural influences on leadership and organizations: Project GLOBE. *Advances in Global Leadership*, *1*(2), 171–233.

Huang, S. K. (2013a). The Impact of CEO Characteristics on Corporate Sustainable Development. *Corporate Social Responsibility and Environmental Management*, *20*(4), 234–244. https://doi.org/10.1002/csr.1295

Huang, S. K. (2013b). The impact of CEO characteristics on corporate sustainable development. *Corporate Social Responsibility and Environmental Management*, *20*(4), 234–244.

Jain, P., Vyas, V., & Roy, A. (2017). Exploring the mediating role of intellectual capital and competitive advantage on the relation between CSR and financial performance in SMEs. *Social Responsibility Journal*, *13*(1), 1–23. https://doi.org/10.1108/SRJ-04-2015-0048

Jaworski, J. (2011). *Synchronicity: The Inner Path of Leadership*. Berrett-Koehler Publishers.

Johnson, R. A., & Greening, D. W. (1999). The Effects of Corporate Governance and Institutional Ownership Types on Corporate Social Performance. *Academy of Management Journal*, *42*(5), 564–576. https://doi.org/10.2307/256977

Jones, D. A. (2010). Does serving the community also serve the company? Using organizational identification and social exchange theories to understand employee responses to a volunteerism programme. *Journal of Occupational and Organizational Psychology*, *83*(4), 857–878. https://doi.org/10.1348/096317909X477495

Jones, D. A., Willness, C. R., & Madey, S. (2010). Why Are Job Seekers Attracted to Socially Responsible Companies? Testing Underlying Mechanisms. *Academy of Management Proceedings*, *2010*(1), 1–6. https://doi.org/10.5465/AMBPP.2010.54501146

Jufrizen, J., Sari, M., Nasutian, M. İ., Radiman, R., & Wahyuni, S. F. (2019). The strategy of spiritual leadership: The role of spiritual survival, workplace spirituality and organizational commitment at private universities. *International Journal of Research in Business and Social Science (2147-4478)*, *8*(1), 64–72.

Kell, G. (2015). Keynote: Everyone benefits from a better world: The role of business in society. In *United Nations Global Compact International Yearbook* (pp. 4–5). Organisation for Economic Co-operation and Development. http://www.oecd-ilibrary.org/content/chapter/c5389785-en

Lahmar, H., Chaouki, F., & Rodhain, F. (2023). Spiritual Leadership and Organizational Commitment: A 21-year Systematic Literature Review. *Journal of Human Values*, 09716858231154401.

Lee, E.-M., Lee, H. J., Pae, J.-H., & Park, S.-Y. (2016). The important role of corporate social responsibility capabilities in improving sustainable competitive advantage. *Social Responsibility Journal*, *12*(4), 642–653. https://doi.org/10.1108/SRJ-11-2015-0163

Lee, Y.-K., Lee, K. H., Li, D., & others. (2012). The impact of CSR on relationship quality and relationship outcomes: A perspective of service employees. *International Journal of Hospitality Management*, *31*(3), 745–756.

Lev, B., Petrovits, C., & Radhakrishnan, S. (2010). Is doing good good for you? How corporate charitable contributions enhance revenue growth. *Strategic Management Journal*, *31*(2), 182–200. https://doi.org/10.1002/smj.810

Liang, Y., Watters, C., & Lemański, M. K. (2022). Responsible Management in the Hotel Industry: An Integrative Review and Future Research Directions. *Sustainability*, *14*(24), 17050.

Lichtenstein, D. R., Drumwright, M. E., & Braig, B. M. (2004). The Effect of Corporate Social Responsibility on Customer Donations to Corporate-Supported Nonprofits. *Journal of Marketing*, *68*(4), 16–32. https://doi.org/10.1509/jmkg.68.4.16.42726

Lord, R. G., & Brown, D. J. (2003). *Leadership Processes and Follower Self-identity*. Psychology Press.

Lowe, K. B., Kroeck, K. G., & Sivasubramaniam, N. (1996). Effectiveness correlates of transformational and transactional leadership: A meta-analytic review of the mlq literature. *The Leadership Quarterly*, *7*(3), 385–425. https://doi.org/10.1016/S1048-9843(96)90027-2

Luo, X., & Bhattacharya, C. b. (2006). Corporate Social Responsibility, Customer Satisfaction, and Market Value. *Journal of Marketing*, *70*(4), 1–18. https://doi.org/10.1509/jmkg.70.4.1

Maak, T., & Pless, N. M. (2006). Responsible Leadership in a Stakeholder Society – A Relational Perspective. *Journal of Business Ethics*, *66*(1), 99–115. https://doi.org/10.1007/s10551-006-9047-z

Madanaguli, A. T., Dhir, A., Kaur, P., Mishra, S., & Srivastava, S. (2023). A systematic literature review on corporate social responsibility (CSR) and hotels: Past achievements and future promises in the hospitality sector. *Scandinavian Journal of Hospitality and Tourism*, 1–35.

Maddock, R. C., & Fulton, R. L. (1998). *Motivation, Emotions, and Leadership: The Silent Side of Management*. Greenwood Publishing Group.

Mahmood, A., & Bashir, J. (2020). How does corporate social responsibility transform brand reputation into brand equity? Economic and noneconomic perspectives of CSR. *International Journal of Engineering Business Management*, *12*, 1847979020927547.

Maignan, I., Ferrell, O. C., & Hult, G. T. M. (1999). Corporate Citizenship: Cultural Antecedents and Business Benefits. *Journal of the Academy of Marketing Science*, *27*(4), 455–469. https://doi.org/10.1177/0092070399274005

McWilliams, A., & Siegel, D. (2001). Corporate Social Responsibility: A Theory of the Firm Perspective. *Academy of Management Review*, *26*(1), 117–127. https://doi.org/10.5465/AMR.2001.4011987

Mitroff, I. I. (2003). Do Not Promote Religion Under the Guise of Spirituality. *Organization*, *10*(2), 375–382. https://doi.org/10.1177/1350508403010002011

Mitroff, I. I., Mitroff, I., & Denton, E. A. (1999). *A spiritual audit of corporate America: A hard look at spirituality, religion, and values in the workplace* (Vol. 140). Jossey-Bass.

Mudrack, P. (2007). Individual Personality Factors That Affect Normative Beliefs About the Rightness of Corporate Social Responsibility. *Business & Society*, *46*(1), 33–62. https://doi.org/10.1177/0007650306290312

Muller, A., & Kolk, A. (2010). Extrinsic and Intrinsic Drivers of Corporate Social Performance: Evidence from Foreign and Domestic Firms in Mexico. *Journal of Management Studies*, *47*(1), 1–26. https://doi.org/10.1111/j.1467-6486.2009.00855.x

Nanus, B. (1992). *Visionary Leadership: Creating a Compelling Sense of Direction for Your Organization*. Jossey-Bass Inc.

Neubaum, D. O., & Zahra, S. A. (2006). Institutional Ownership and Corporate Social Performance: The Moderating Effects of Investment Horizon, Activism, and Coordination. *Journal of Management*, *32*(1), 108–131. https://doi.org/10.1177/0149206305277797

Nguyen, P. V., Tran, K. T., Dao, K. H., & Dinh, H. P. (2018). The role of leader's spiritual leadership on organisation outcomes. *Asian Academy of Management Journal*, *23*(2), 45–68.

Norman, J. S., Strobl, M., & Moldovan, S. (2017, April 3). *A Methodology for Integrating Social Responsibility Into Management Systems*. SPE Asia Pacific Health, Safety, Security, Environment and Social Responsibility Conference. https://doi.org/10.2118/185201-MS

Orlitzky, M., Schmidt, F. L., & Rynes, S. L. (2003). Corporate Social and Financial Performance: A Meta-Analysis. *Organization Studies*, *24*(3), 403–441. https://doi.org/10.1177/0170840603024003910

Peloza, J., & Shang, J. (2011). How can corporate social responsibility activities create value for stakeholders? A systematic review. *Journal of the Academy of Marketing Science*, *39*(1), 117–135. https://doi.org/10.1007/s11747-010-0213-6

Peña-Miranda, D. D., Guevara-Plaza, A., Fraiz-Brea, J. A., & Camilleri, M. A. (2022). Corporate social responsibility model for a competitive and resilient hospitality industry. *Sustainable Development*, *30*(3), 433–446.

Pfeffer, J., & Salancik, G. R. (2003). *The External Control of Organizations: A Resource Dependence Perspective*. Stanford University Press.

Pivato, S., Misani, N., & Tencati, A. (2008). The impact of corporate social responsibility on consumer trust: The case of organic food. *Business Ethics: A European Review*, *17*(1), 3–12. https://doi.org/10.1111/j.1467-8608.2008.00515.x

Pless, N. M., & Maak, T. (2011). Responsible Leadership: Pathways to the Future. *Journal of Business Ethics*, *98*(1), 3–13. https://doi.org/10.1007/s10551-011-1114-4

Raghubir, P., Roberts, J., Lemon, K. N., & Winer, R. S. (2010). Why, When, and How Should the Effect of Marketing Be Measured? A Stakeholder Perspective for Corporate Social Responsibility Metrics. *Journal of Public Policy & Marketing*, *29*(1), 66–77. https://doi.org/10.1509/jppm.29.1.66

Ramus, C. A., & Steger, U. (2000). The Roles of Supervisory Support Behaviors and Environmental Policy in Employee "Ecoinitiatives" at Leading-Edge European Companies. *Academy of Management Journal*, *43*(4), 605–626. https://doi.org/10.2307/1556357

Rego, A., Leal, S., & Cunha, M. P. e. (2011). Rethinking the Employees' Perceptions of Corporate Citizenship Dimensionalization. *Journal of Business Ethics*, *104*(2), 207–218. https://doi.org/10.1007/s10551-011-0899-5

Sapta, I. K. S., Rustiarini, N. W., Kusuma, I. G. A. E. T., & Astakoni, I. M. P. (2021). Spiritual leadership and organizational commitment: The mediation role of workplace spirituality. *Cogent Business & Management*, *8*(1), 1966865.

Seligman, M. E., & Csikszentmihalyi, M. (2000). Special issue on happiness, excellence, and optimal human functioning. *American Psychologist*, *55*(1), 5–183.

Sen, S., & Bhattacharya, C. b. (2001). Does Doing Good Always Lead to Doing Better? Consumer Reactions to Corporate Social Responsibility. *Journal of Marketing Research*, *38*(2), 225–243. https://doi.org/10.1509/jmkr.38.2.225.18838

Sharma, S. (2000). Managerial Interpretations and Organizational Context as Predictors of Corporate Choice of Environmental Strategy. *Academy of Management Journal*, *43*(4), 681–697. https://doi.org/10.2307/1556361

Sharma, S., & Vredenburg, H. (1998). Proactive Corporate Environmental Strategy and the Development of Competitively Valuable Organizational Capabilities. *Strategic Management Journal*, *19*(8), 729–753.

Srouji, A. F., Abed, S. R., & Hamdallah, M. E. (2019). Banks performance and customers' satisfaction in relation to corporate social responsibility: Mediating customer trust and spiritual leadership: what counts! *International Journal of Business Innovation and Research*, *19*(3), 358–384.

Supriyanto, A. S., Ekowati, V. M., Haris, A., Soetjipto, B. E., Haryanto, M. M., Rudy, D. R., & Yahya, M. (2020). The effect of organizational citizenship behavior on job satisfaction mediated with spiritual leadership. *International Journal of Business and Society*, *21*(2), 737–748.

Turban, D. B., & Greening, D. W. (1997). Corporate Social Performance And Organizational Attractiveness To Prospective Employees. *Academy of Management Journal*, *40*(3), 658–672. https://doi.org/10.2307/257057

Turker, D. (2009). Measuring Corporate Social Responsibility: A Scale Development Study. *Journal of Business Ethics*, *85*(4), 411–427. https://doi.org/10.1007/s10551-008-9780-6

Vlachos, P. A., Tsamakos, A., Vrechopoulos, A. P., & Avramidis, P. K. (2009). Corporate social responsibility: Attributions, loyalty, and the mediating role of trust. *Journal of the Academy of Marketing Science*, *37*(2), 170–180. https://doi.org/10.1007/s11747-008-0117-x

Waddock, S. A., & Graves, S. B. (1997). The Corporate Social Performance-Financial Performance Link. *Strategic Management Journal*, *18*(4), 303–319.

Waldman, D. A., & Siegel, D. (2008). Defining the socially responsible leader. *The Leadership Quarterly*, *19*(1), 117–131. https://doi.org/10.1016/j.leaqua.2007.12.008

Waldman, D. A., Siegel, D. S., & Javidan, M. (2006). Components of CEO Transformational Leadership and Corporate Social Responsibility*. *Journal of Management Studies*, *43*(8), 1703–1725. https://doi.org/10.1111/j.1467-6486.2006.00642.x

Waldman, D. A., & Yammarino, F. J. (1999). Ceo Charismatic Leadership: Levels-of-Management and Levels-of-Analysis Effects. *Academy of Management Review*, *24*(2), 266–285. https://doi.org/10.5465/AMR.1999.1893936

Weaver, G. R., TreviÑo, L. K., & Cochran, P. L. (1999). Integrated and Decoupled Corporate Social Performance: Management Commitments, External Pressures, and Corporate Ethics Practices. *Academy of Management Journal*, *42*(5), 539–552. https://doi.org/10.2307/256975

Wood, D. J. (1991). Corporate Social Performance Revisited. *Academy of Management Review*, *16*(4), 691–718. https://doi.org/10.5465/AMR.1991.4279616

Yasin, R., Yang, S., Huseynova, A., & Atif, M. (2023). Spiritual leadership and intellectual capital: Mediating role of psychological safety and knowledge sharing. *Journal of Intellectual Capital*, *24*(4), 1025–1046.

Yoon, S.-E., Lauterbach, C., & Manocha, D. (2006). R-LODs: Fast LOD-based ray tracing of massive models. *The Visual Computer*, *22*(9–11), 772–784. https://doi.org/10.1007/s00371-006-0062-y

Yunis, M. S., Durrani, L., & Khan, A. (2017). Corporate Social Responsibility (CSR) in Pakistan: A Critique of the Literature and Future Research Agenda. *Business & Economic Review*, *9*(1), 65–88.

Žižek, S. Š., Mulej, M., & Potočnik, A. (2021). The sustainable socially responsible society: Well-being society 6.0. *Sustainability*, *13*(16), 9186.

Zou, W., Lin, B., Su, L., & Houghton, J. D. (2022). Spiritual Leadership and Employee CSR Participation: A Probe from a Sensemaking Perspective. *Journal of Business Ethics*, 1–15.

Zulkifli, N., & Amran, A. (2006). Realising Corporate Social Responsibility in Malaysia: A View from the Accounting Profession. *The Journal of Corporate Citizenship*, *24*, 101–114.