
The Effect of Moral Philosophy on Individual Intentions toward Socially Responsible Tourism Firms

El vincle entre l'ètica i les intencions individuals davant la responsabilitat social d'empreses de turisme

Fatih Koc

Kocaeli University (Turkey)

Umit Alniacik

Kocaeli University (Turkey)

M. Emin Akkilic

Balikesir University (Turkey)

Ilbey Varol

Balikesir University (Turkey)

Today, firms' responsibility towards society exceeds the boundaries of "providing goods and services to meet the needs of the society" and "obtaining a reasonable profit for the shareholders". Firms have further responsibilities to employees, customers, society and the natural environment. Carrying out these "social responsibilities" affects the firms' image and reputation in the eyes of their various stakeholders. However, various audiences interpret the socially responsible actions of the firms in different ways. One important factor that may cause this diversity is the moral philosophies of individuals, which is a concept used to determine different perspectives in ethical judgment. Personal moral philosophy is a key concept in understanding individual behaviour

Actualment, la responsabilitat de les empreses enfront de la societat va més enllà de "proporcionar béns i serveis per satisfer les necessitats" i "aconseguir uns guanys suficients per als accionistes". És un fet que les empreses tenen altres responsabilitats davant els empleats, els clients, el seu entorn pròxim i la societat en general. Complir amb elles degudament consolida la imatge i la reputació de les empreses internament i externament. Amb tot, no hi ha una visió homogènia en la interpretació sobre les accions de responsabilitat social. Un factor causant d'aquesta diversitat d'opinions és la filosofia moral o ètica dels individus, un concepte que predetermina les diferents perspectives en el judici valoratiu. L'ètica personal és un concepte clau en la comprensió del

in various contexts, including consumption and employment. According to Forsyth (1980), individuals' variations in their approach to moral judgments can be examined in two main dimensions, namely idealism and relativism. This study examines the impact of the personal moral philosophies of young individuals on their intentions to purchase services from, apply for jobs with and make investments in tourism companies that exercise socially responsible behavior. With this aim, a field study was conducted on 622 college students studying tourism and hospitality management at a state university in Turkey. A self-administered questionnaire was used as the data collection tool. The questionnaire had an excerpt describing the socially responsible activities of a tourism firm and questions to capture the respondents' willingness to purchase services from, apply for jobs with and invest in the described firm. Further questions were asked to identify the demographic characteristics and personal moral philosophies of the respondents. Regression analyses revealed that respondents' intentions to purchase services from the firm were positively affected by idealism, while they were negatively affected by relativism. Intentions to apply for a job with and invest in the company were positively affected by both dimensions of moral philosophy. Theoretical and managerial implications of these findings are discussed.

Key words: social responsibility, tourism, personal moral philosophy, idealism, relativism.

comportament individual en diferents contextes, incloent-hi consum i ocupació. D'acord amb autors com Forsyth, O'Boyle i McDaniel (1980), les variacions individuals en l'aproximació als judicis morals poden ser examinades en dues dimensions fonamentals: l'idealisme i el relativisme. Aquest estudi descobreix l'impacte de la filosofia moral en persones joves respecte a les seves intencions de contractar serveis, sol·licitar feines i també realitzar inversions en companyies del sector turístic en el vessant del comportament de responsabilitat social. Amb aquest objectiu, es presenta un estudi de camp a partir de 622 estudiants de turisme i gestió en hostaleria realitzat en una universitat estatal a Turquia. Un qüestionari en profunditat és l'eina per reunir les dades, afegint-hi un apartat on es descriuen les activitats en l'àmbit de responsabilitat social d'una companyia de turisme. També s'hi inclouen preguntes per tal d'identificar les característiques demogràfiques i la filosofia moral de tots els participants. L'estudi revela que les intencions de contractar serveis amb l'esmentada companyia estan lligades en positiu a l'idealisme i negativament al relativisme. Respecte a les intencions per sol·licitar una feina o invertir en la firma es produeix una vinculació positiva en ambdues dimensions de la filosofia moral. A partir d'aquests resultats es planteja un debat sobre les seves repercussions en el terreny teòric i empresarial.

Paraules clau: responsabilitat social, turisme, ètica personal, idealisme, relativisme.

Responsibilities of business organizations exceeded the boundaries of “providing a reasonable profit to its shareholders” long time ago. Today, organizations are expected to address issues beyond shareholder wealth. According to Carroll (1979) responsibilities of the business organizations fall under four headings: economic, legal, ethical and philanthropic. Dahlsrud (2006) listed five main dimensions (economic, environmental, social, stake holder, and voluntariness) of responsibility. These responsibilities are defined as the link between the firm and the society and named as corporate social responsibility (CSR) (Kolodinsky *et al.*, 2009). Besides, CSR is seen as a strategic asset that provides competitive advantage and helps firms to reach their long term objectives. (Porter and Kramer, 2006). Socially responsible behavior is a key factor in current and future business decisions (Vogel, 2006). Concurrently, firms are under increasing pressure to give Money to charities, protect the environment, and help social problems in their communities (Mohr, Webb and Harris, 2001). In addition, individuals expect firms to behave more socially responsible. There is a plethora of evidence showing that individuals prefer to buy goods and services from socially responsible firms (Murray and Vogel, 1997; Creyer and Ross, 1996; Brown and Dacin, 1997; Lafferty and Goldsmith, 1999; Mohr and Webb, 2005; Sen, Bhattacharya and Korschun, 2006; Alniacik, Alniacik and Genç, 2011). There is further evidence on the positive effects of socially responsible activities on employee attitudes and behavior to the firm (Rupp *et al.*, 2006; Sen, Bhattacharya and Korschun, 2006; Alniacik, Alniacik and Genç, 2011). In addition, some researchers examined investment intentions towards socially responsible firms (Sen, Bhattacharya and Korschun, 2006; Mackey, Mackey et Barney, 2007; Petersen and Vredenburg, 2009; Alniacik, Alniacik and Genç, 2011).

Personal moral philosophy is a significant factor that has to be taken into consideration when examining individual the decision making process. Every individual has an ethical point of view that guides him when making decisions (Vittel, Paolillo and Thomas, 2010). Personal moral philosophies provide guidelines for evaluating ethically questionable behaviors and ultimately deciding to refrain or engage in them (Henle, Giacalone and Jurkiewicz, 2005). Extant literature examines personal moral philosophies as a two dimensional construct as suggested by Forsyth (1992). According to Forsyth (1992) individuals’ decision making and way of judgment and assessment vary according to their level of idealism or relativism. There exist a number of studies probing the relationships between personal moral philosophies and CSR. Existing studies used the PRE-SOR scale (developed by Singhapakdi *et al.*, 1995) to evaluate this relationship. However, research examining the effect of socially responsible firm behavior on individual intentions (i.e. purchase, apply for job, make investment) by taking the personal moral philosophies into account is relatively scarce. In order to respond to this caveat, we carried out a field study on university students in the tourism and hospitality management context. This study examines university students’ intentions towards socially responsible tourism companies by controlling the effect of personal moral philosophies. The paper begins with a literature review, followed by hypotheses development. Next, research methodology and data analysis are presented. In the final part, concluding remarks and research implications are provided.

LITERATURE REVIEW AND HYPOTHESES

SOCIAL RESPONSIBILITY AND INDIVIDUAL INTENTIONS

Social responsibility is an issue that is discussed in the management field for over 60 years. Social responsibility term was first mentioned by Bowen (1953). Social responsibility is defined as the link between an organization and the society (Kolodinsky *et al.*, 2009). Organizations are expected to address issues beyond shareholder wealth. CSR is the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law or union contract. (Jones, 1980). CSR is an organization's ethical duty, beyond its legal requirements and fiduciary obligation to shareholders (Kolodinsky *et al.*, 2009).

The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time (Carroll, 1979). Each dimension of CSR must be examined in regards to different stakeholders (employees, shareholders, consumers, and the society). Economic responsibilities represent the profit motive; producing goods and services that consumers need and want, and to make an acceptable profit in the process. Legal responsibilities reflect complying with the laws and regulations promulgated by the government as the ground rules. Ethical responsibilities embody those standards, norms or expectations that reflect a concern what the stakeholders regard as fair, just and morally right. Finally, philanthropic responsibilities encompass those corporate actions that are in response to society's expectation that business be good corporate citizens (Carroll, 1979).

CSR is a strategic tool that enables firms to gain a competitive advantage (Drucker, 1984; Porter and Cramer, 2006). Extant literature provides empirical evidence on the positive effect of CSR on employee motivation and effectiveness (Parket and Eibert, 1975; Skudiene and Auruskeviciene, 2012; Kim and Scullion, 2013) and financial performance of the firm (Stanwick and Stanwick, 1998; Lee, Singal and Kang, 2013; Mallin, Farag and Ow-Yong, 2014; Jung and Pompper, 2014). Further, consumer awareness of CSR activities appears to bolster a firm's reputation (Fombrun and Shanley, 1990) and identity attractiveness (Marin and Ruiz, 2007). Awareness of a company's CSR is associated with a greater intention to (1) consume the company's products (Murray and Vogel, 1997; Creyer and Ross, 1996; Brown and Dacin, 1997; Lafferty and Goldsmith, 1999; Mohr and Webb, 2005; Sen, Bhattacharya and Korschun, 2006; Alniacik, Alniacik and Genç, 2011); (2) seek employment with the company (Rupp *et al.*, 2006; Sen, Bhattacharya and Korschun, 2006; Alniacik, Alniacik and Genç, 2011); and (3) invest in the company (Sen, Bhattacharya and Korschun, 2006; Mackey, Mackey and Barney, 2007; Petersen and Vredenburg, 2009; Alniacik, Alniacik and Genç, 2011).

However, the effectiveness of CSR activities may vary depending on the perceived motivation of the CSR (Barone, Miyazaki and Taylor, 2000; Ellen, Mohr and Webb, 2000) and personal moral philosophies (Forsyth, 1992; Singhapakdi *et al.*, 1996; Etheredge, 1999; Park, 2005). Ethical ideologies and personal moral philosophies may affect individual decision making process, also concerning the fields mentioned above.

ETHICAL IDEOLOGIES (PERSONAL MORAL PHILOSOPHIES)

Morality and ethics have a long history of discourse in a variety of contexts including business management. Individuals differ in the ways they view moral dilemmas and make moral judgments. Ethical ideologies are found to exert a significant effect on individual decision making process (Hunt and Vitell, 1986; Ferrell, Gresham and Fraedrich, 1989; Jones, 1991). One's moral philosophy is pivotal to one's ethical compass and influences how the individual chooses to respond to issues regarding right and wrong (Dubinsky, Nataraajan and Huang, 2005). One's perceptual and behavioral ethical reactions are predicated at least partly on their moral credo (Forsyth, 1992; Dubinsky, Nataraajan and Huang, 2005). According to Forsyth (1980) individuals' variations in their approach to moral judgments can be examined in two orthogonal dimensions namely idealism and relativism.

Idealism involves the degree to which a person has a genuine concern for others and for taking only those actions that avoid harm to others (Forsyth, 1992). Idealists adhere to moral absolutes when making ethical judgments. Idealists do not pay attention to the reasons and consequences of the issue; rather they are interested in the appropriateness of the issue with the universal ethical principles (Alleyne *et al.*, 2010). In a similar vein, idealists may view CSR positively since they are thought to be more other-centered, altruistic, and unselfish than relativists (e.g., Forsyth, 1992; Singhapakdi *et al.*, 1996; Etheredge, 1999; Park, 2005). Thus, we propose:

H1: Ethical idealism has a positive effect on intentions to purchase services from a socially responsible tourism company.

H2: Ethical idealism has a positive effect on intentions to work for a socially responsible tourism company.

H3: Ethical idealism has a positive effect on intentions to make investment to a socially responsible tourism company.

Relativism generally involves the degree to which universal moral principles (e.g., never steal; always tell the truth; killing is always wrong) are rejected when making decisions of a moral nature (Forsyth, 1992). Relativists generally feel that moral actions depend upon the nature of the situation and the individuals involved. Relativists may not care about others and, they may view the genuine role of business to maximize financial outcomes. Ethical relativism is found to exert negative effect on the perceived importance of ethics and social responsibility (Etheredge, 1999; Park, 2005; Singhapakdi *et al.*, 1996). Hence, in this study we propose:

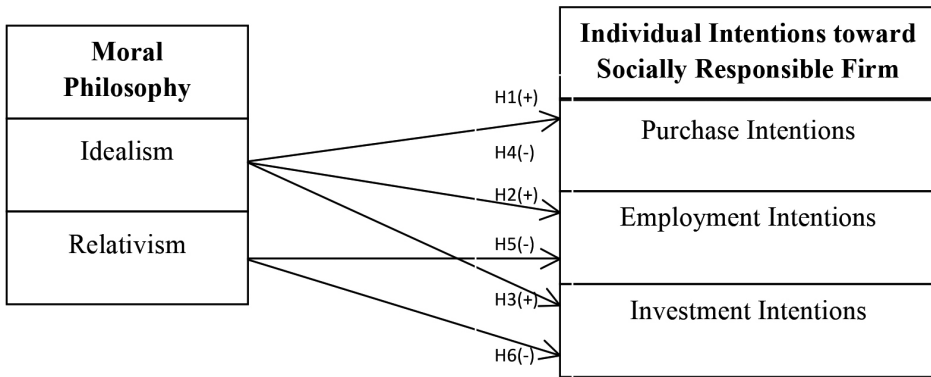
H4: Ethical relativism has a negative effect on intentions to purchase services from a socially responsible tourism company.

H5: Ethical relativism has a negative effect on intentions to work for a socially responsible tourism company.

H6: Ethical relativism has a negative effect on intentions to make investment to a socially responsible tourism company.

Although there is a number of studies exhibiting a positive relationship between idealism and CSR, and a negative relationship between relativism and CSR (Singhapakdi *et al.*, 1995; Singhapakdi *et al.*, 1996; Etheredge, 1999; Vitell, Paolillo and Thomas, 2003; Yaman and Gürel, 2006; Obalola, 2008; Kolodinsky *et al.*, 2009; Vitell *et al.*, 2009), research examining the effect of socially responsible firm behavior on individual intentions (i.e. purchase, apply for job, make investment) by taking the personal moral philosophies into account is relatively scarce. Concordantly, this study aims to probe the effects of personal moral philosophies on intentions to purchase services from, apply for jobs and make investment to socially responsible companies within the context of tourism industry. We tried to probe the relationships between ethical ideologies and behavioral intentions (purchase, employment, investment), rather than the perceived importance of socially responsible business practices. Research model and proposed relationships are presented on Figure 1.

Figure 1. Research Model



METHODOLOGY

SAMPLE

A total of 622 undergraduate students studying at the department of tourism and hospitality management at a Turkish university participated in this study as part of classroom activities. University students are a particular group of consumers who regularly make buying decisions. They are also a good resource for the em-

ployee market who are at the beginning of their career and will be employees of the industry in the near future. Further, they may have a potential to make investments in different business areas in the future. It is important to gain insights about the interpretations of CSR and attitudes towards socially responsible firms of this particular population. The mean age of subjects was 20,2 years (range: 17-26; SD = 1.7); 40.2% were female. Subjects were asked to read through the story at their own pace. After reading the story, they completed post-test measures and manipulation checks.

MEASUREMENT

Data is collected by a paper questionnaire, which had a short story on one side, and the relevant questions on the other side. The short story described a hypothetical company (Company X) functioning in the tourism and hospitality industry. The company's social performance was described in a positive perspective (depicting socially responsible company).

Respondents' intentions to buy products/services from the narrated company were assessed with 5 Likert type scales, (derived from Alniacik, Alniacik and Genç, 2011). They were instructed by the following sentence: 'Assume that you plan to buy tourism and hospitality services for yourself. To what extent you agree or disagree with the following statements about buying the products and services of Company X?' Their intentions to work for the narrated company were assessed with another 5 Likert type scales adopted from Alniacik, Alniacik and Genç (2011). They were asked: 'To what extent you agree or disagree with the following statements about working for a company like the one described in the story, after your graduation?' Respondents' intentions to invest in the focal company were assessed with 4 Likert type scales adopted from Alniacik, Alniacik and Genç (2011). They were instructed as follows: 'Assume that you have a considerable amount of savings, and you are planning to make some investment. To what extent do you agree or disagree with the following statements about investing in a company like the one described in the story?' Following the intention questions; the short version of the "Ethical Position Questionnaire" (Forsyth, 1980) is placed on the questionnaire in order to measure the personal moral philosophies of the respondents. Level of agreement or disagreement with all scale items were reported on five-point scales, ranging from 1 = Completely Disagree to 5 = Completely Agree.

DATA ANALYSES AND RESULTS

Factor and reliability analyses were carried out to examine the dimensionality and reliability of the measures. Scale dimensionality was assessed by exploratory factor analyses (EFA). Scale reliability was assessed by internal consistency using Cronbach's Alpha coefficient. Table 1 exhibits the results of EFA and reliability analyses on the intention measures. A principal components analysis suggested three factors which explained 62.9% of the total variance. All of the

scale items, except one of the purchase intention items (which is deleted) were loaded on the relevant factors. Thus, three composite variables were created by averaging the responses under each factor. The composite variables were named as ‘employment intention’, ‘investment intention’, and ‘purchase intention’.

Table 1. Exploratory factor analysis results concerning the intention measures

Factors/Items	Factor Loads	Eigenvalue	% of Variance	Mean	Std. Deviation	Cronbach's Alpha
Employment Intention						
I would love to work for such a socially responsible company.	,801	5,404	41,570	3,946	,743	,85
If I worked for such a socially responsible company, I would be highly committed to my job.	,781					
I would be proud to work for such a socially responsible company.	,774					
If I worked for such a socially responsible company, I would never think to quit.	,712					
If I worked for such a socially responsible company, I would be satisfied with my job.	,681					
Investment Intention						
Such a socially responsible company seems to be a good business partner.	,820	1,420	10,920	3,888	,763	,89
I would like to buy shares of such a socially responsible company.	,817					
I would like to invest my money in such a socially responsible company.	,813					
I would like to be a dealer of such a socially responsible company.	,710					
Purchase Intention						
I would recommend such a socially responsible company to my friends.	,742	1,356	10,434	3,723	,657	,54
When buying recreational services, such a socially responsible company would be my first choice.	,735					
I would accept to pay higher prices to services of such a socially responsible company.	,461					

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

Total Explained Variance: 62,924

Table 2 exhibits the results of EFA and reliability analyses on the personal moral philosophies. A principal components analysis suggested two factors which explained 56.6% of the total variance. All of the scale items were loaded on the relevant factors. Thus, two composite variables were created by averaging the responses under each factor. The composite variables were named as 'idealism' and 'relativism'.

Table 2. Exploratory factor analysis results concerning the personal moral Philosophies

Factors/Items	Factor Loads	Eigenvalue	% of Variance	Mean	Std. Deviation	Cronbach's Alpha
Idealism						
One should not perform an action which might in any way threaten the dignity and welfare of another individual.	,849	3,631	36,313	4,497	,554	,802
One should never psychologically or physically harm another person.	,782					
The existence of potential harm to others is always wrong, irrespective of the benefits to be gained.	,723					
People should make certain that their actions never intentionally harm another even to a small degree.	,718					
Relativism						
Moral standards should be seen as being individualistic; what one person considers being moral may be judged to be immoral by another person.	,823	2,027	20,270	3,855	,844	,791
Ethical considerations in interpersonal relations are so complex that individuals should be allowed to formulate their own individual codes.	,803					
Rigidly codifying an ethical position that prevents certain types of actions could stand in the way of better human relations and adjustment.	,735					
Questions of what is ethical for everyone can never be resolved since what is moral or immoral is up to the individual.	,653					

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

Total Explained Variance: 56,582

Table 3 exhibits the descriptive statistics and a correlation matrix for the composite variables used in the analyses. Purchase, employment and investment intentions share some significant correlations with each other. But the correlations are not too strong ($r < 0,6$) to result in multicollinearity.

Table 3. Bivariate correlations

Composite Variables	1	2	3	4
(1) Purchase Intention				
(2) Employment Intention	,285**			
(3) Investment Intention	,343**	,575**		
(4) Idealism	-,042	,288**	,329**	
(5) Relativism	,117**	,262**	,199**	,281**

** . Correlation is significant at the 0.01 level (2-tailed).

In order to explore the possible contribution of personal moral philosophies on predicting individual intentions towards the narrated company, we performed a series of regression analyses. By doing so, we expected to understand the relative portions of unique variances in the respondents' individual intentions accounted for by their idealism and relativism levels. Table 4 presents the results of independent regression analyses for purchase, employment and investment intentions as dependent variables.

Table 4. The effect of personal moral philosophies on individual intentions

Predictors	B	t	Sig.	Model Summary	Dependent Variable
Idealism Relativism	,121 -,106	2,905 -2,544	,004 ,011	R2= ,020 F=5,842 Sig.= ,003	Purchase Intention
Idealism Relativism	,233 ,197	5,928 5,006	,000 ,000	R2= ,119 F=41,723 Sig.= ,000	Employment Intention
Idealism Relativism	,296 ,116	7,543 2,957	,000 ,003	R2= ,121 F=42,437 Sig.= ,000	Investment Intention

Idealism exerts a positive effect on purchase intention ($\beta = ,121$; $p = ,004$) while relativism exerts a negative effect on purchase intention ($\beta = -,106$; $p = ,011$). Thus, H1 and H4 are supported. Both idealism and relativism exert positive effects on employment intention ($\beta = ,233$; $p < ,001$ and $\beta = ,197$; $p < ,001$ respectively). Thus, H2 is supported but H5 is not supported. Finally both idealism and relativism exert positive effects on investment intention ($\beta = ,296$; $p < ,001$ and $\beta = ,116$; $p = ,003$ respectively). Thus, H3 is supported but H6 is not supported.

CONCLUSION

This study examined the relationships between personal moral philosophies, and intentions of university students towards a socially responsible tourism company. As a result of regression analyses, it is found that respondents were more likely to have positive purchase, employment, and investment intentions towards a socially responsible tourism firm, if they held ethically idealistic views. These findings are concordant with the extant literature (Forsyth, 1992; Singhapakdi *et al.*, 1996; Etheredge, 1999; Park, 2005). In addition, respondents with ethically relativistic views were more likely to have negative purchase intentions towards a socially responsible tourism firm, which is also consistent with other studies (Etheredge, 1999; Park, 2005; Singhapakdi *et al.*, 1996). However, the finding that respondents with ethically relativistic views were more likely to have positive employment and investment intentions towards a socially responsible tourism firm is not consistent with the relevant literature. A possible explanation for this inconsistency is that, Turkish individuals have high levels of both idealism and relativism (Forsyth, O'Boyle and McDaniel, 2008). Socially responsible actions of a firm may attract both idealists and relativist as employees and investors due to the perceived image and reputation of the firm. However, it must be noted that individuals with ethically idealistic views have a higher propensity to apply for employment and make investment to socially responsible firms when compared to those with ethically relativistic views. Future studies may also examine the perceived image and reputation of the socially responsible firms in order to better understand the differences between idealists and relativists.

Another finding of this study is that, young individuals pursuing tourism and hospitality management degree have high levels of idealism (M=4,50) and relativism (M=3,85). These figures are consistent with the previous findings of the study of Forsyth, O'Boyle and McDaniel (2008) which also covered a Turkish sample.

The study has some limitations. First of all, it was conducted with the use of a convenience based student sample. There is a need to replicate this research with the use of more representative (real consumers, employees and investors) random samples. Further, this study is based on a hypothetical company described by an excerpt. Examining the intentions towards companies from real life may provide more realistic insights. Future studies may also examine the intentions towards the company from the eyes of different stakeholders such as customers, employees and investors. By doing so, a possible effect of single source bias may be restrained in advance. It may also enrich the validity of the findings by taking diversified views into account.

Fatih Koç received his Master's Degree on Marketing from Kocaeli University. He obtained his PHD on Business Administration from Gebze Institute of Technology. He currently works as an Assistant Professor at the Department of Foreign Trade and European

Union, Kandıra School of Applied Sciences at Kocaeli University, Turkey. His working areas include marketing, consumer behavior and services marketing. His current research focuses on corporate social responsibility, business ethics and social marketing.

Ümit Alnıaçık obtained his PhD from Gebze Institute of Technology (Turkey) in Marketing. He is currently an Associate Professor at Kocaeli University, Department of Business Administration. His main research interests are in the advertising and consumer behavior fields. His current research activities are focused on advertising effectiveness, corporate social responsi-

bility and corporate reputation management. His research has appeared in journals such as Corporate Social Responsibility and Environmental Management, Corporate Reputation Review, Turkish Journal of Marketing Research. Dr. Alnıaçık teaches courses on marketing management, marketing research, advertising management and consumer behavior.

M. Emin Akkılıç has a PhD in Marketing from İnönü University. He currently works as an Associate Professor at the Department of International Trade, Burhaniye School of Applied Sciences at Balıkesir University, Turkey. He teaches Marketing Management, Market-

ing Research and Statistics. His areas of research include political marketing, marketing ethics and international trade. He is the chair of Department of International Trade at Burhaniye School of Applied Sciences, Balıkesir University.

İbey Varol has a Master's Degree in Tourism from Balıkesir University. His fields of interest includes tourism, tourism marketing and

tourist behaviours. He is currently working as the administrative director of Burhaniye Practice Hotel of Balıkesir University, Turkey.

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