

CORPORATE ENVIRONMENTAL ETHICS IN THE HOSPITALITY INDUSTRY: A STUDY OF EMPLOYEE PERCEPTIONS IN TAIWAN'S HOTEL SECTOR

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ABSTRACT

This research looks into perceptions based on the corporate environmental ethics (CEE) attitude and behaviour of workers of Taiwan's international tourist hotel establishments. Using Jones's (1991) issue-contingent model of ethical decision-making and stakeholder theory, we present a three-dimensional theoretical model of corporate ecological role perception (CER) and corporate ecological view (CEV) and corporate ecological behavioral norms (CEBN). A self-administered questionnaire based on the behaviourally anchored rating scale (BARS) method was implemented with 442 hotel employees from 104 international tourist hotels in Taiwan with a response rate of 73.67% (Table 1). Regression analysis showed that CEV positively predicts CER ($\beta = 0.66$, $p < .05$) and CEBN ($\beta = 0.59$, $p < .05$) and CER positively influences CEBN ($\beta = 0.32$, $p < .05$). These results show that employees' ecological worldview is an underlying antecedent concept for the corporate environmental ethics influencing their environmental role perception and environmental behavior. This study extends the current literature on corporate environmental ethics in the hospitality sector by providing empirical support for a cognitive order of events of an ecological awareness to an ethical behavioral intention.

Keywords: corporate environmental ethics, hospitality industry, ecological role perception, moral intensity, green management, stakeholder theory, Taiwan

1. INTRODUCTION

The escalating degradation of the global environment has elevated corporate environmental ethics (CEE) from a peripheral concern to a central strategic imperative for organizations across all sectors (Hart & Dowell, 2011; Bansal & Roth, 2000). The hospitality industry, in particular, occupies a paradoxical position: it is both a significant consumer of natural resources and a sector whose viability depends critically on the preservation of environmental quality (Gössling et al., 2012; Han et al., 2010). Hotels consume substantial amounts of energy and water, generate considerable waste, and contribute to carbon emissions, yet their competitive advantage often hinges on the attractiveness of natural and cultural environments (Bohdanowicz, 2006; Han, 2021).

Despite growing scholarly attention to corporate social responsibility (CSR) and environmental sustainability in hospitality (Elshaer et al., 2023; Patwary et al., 2022), the specific domain of corporate environmental ethics—understood as the cognitive and moral frameworks through which organizational members perceive the ethical relationship between the firm and the natural environment—remains underexplored (Li et al., 2022; Shah & Amjad, 2019). Existing research has

predominantly focused on consumer attitudes toward green hotels (Han et al., 2010; Chen & Tung, 2014) or on the operational aspects of environmental management systems (Mair et al., 2016), while the ethical cognition of hotel employees—the internal moral compass that guides environmentally responsible organizational behavior—has received comparatively limited empirical attention.

This discrepancy is particularly prominent for a number of reasons: First, corporate environmental ethics is qualitatively distinct from personal environmental ethics as it concerns collective organizational cognition that frames institutional practices and strategic decisions (Kulkarni, 2000; Purser et al., 2007). Second, given that hospitality has a set of labor-intensive, 24-hour operations and direct service to guests, the latter has specific consequences for ethical decision-making and creates distinctive ethical decision-making contexts that cannot be easily compared to that of manufacturing or other industrial environments (Chen et al., 2022; Xu et al., 2022). Third, hotel staff views on organizational environmental ethical obligations are important in formulating successful green management interventions designed not just to satisfy on paper requirements, but rather to achieve genuine environmental stewardship (Elshaer et al., 2023).

The current paper aims to fill this gap by exploring the CEE attitudes in Taiwan's international tourist hotel industry. Taiwan's hospitality sector provides a suitable research setting given that the island is growing economically, an ever-growing concern for the environment, and sustainable tourism is becoming a critical focus of national policy making (Hsiao & Chuang, 2016). Moreover, since there are so many international tourist hotels in Taiwan, the data can be systematically collected over a defined population so that the generalization of the findings within this group can be made.

Based on Jones's (1991) issue-contingent model of ethical decision-making, we construct CEE in terms of three interrelated factors: (a) corporate ecological view (CEV)—employees' perceptions of the natural environment as a moral object worthy of consideration; (b) corporate ecological role perception (CER)—the recognition that the firm exists in an ethical relationship with the natural environment; and (c) corporate ecological behavioral norms (CEBN)—normative beliefs about what environmental behaviors the organization should or should not perform. We postulate a sequential cognitive pathway from CEV through CER to CEBN, consistent with the progression from moral awareness to moral judgment posited by Jones (1991) and supported by subsequent meta-analytic evidence (Kish-Gephart et al., 2010).

There are three key contributions of this study. Primarily, it offers rare empirical evidence on CEE in the hospitality context, filling a significant gap at the intersection of business ethics and hospitality management (Li et al., 2022). Second, it demonstrates the applicability of Jones's (1991) moral intensity framework to the domain of corporate-environmental ethical cognition, going beyond interpersonal organizational ethics. Third, the contribution provides actionable insights for hotel managers looking to develop genuine environmental ethics within their workforce, moving beyond compliance-driven approaches to foster intrinsic ecological commitment (Xu et al., 2022).

2. LITERATURE REVIEW

Corporate Environmental Ethics

Corporate environmental ethics appeared at the intersection of environmental ethics and business ethics, a realization that corporations are major environmental actors with moral responsibility beyond simple legal adherence (Hart & Dowell, 2011; Banerjee et al., 2003). The study of moral relationships between humans and the natural environment has traditionally emphasized individual moral obligations (Shaw, 2011) over organizational concerns in environmental ethics (Shaw, 2011).

Yet, with the increasing adverse impact of corporations on the environment, researchers have progressively maintained that organizations need to be regarded as moral agents with environmental responsibilities themselves (Sharma & Henriques, 2021).

Corporate environmental ethics encompasses the beliefs, principles, and normative frameworks upon which institutions base the management decisions they make concerning the natural environment (Banerjee et al., 2003). Whereas instrumental models of environmental stewardship interpret ecological concerns as means to economic ends, CEE presumes a genuine moral regard for the environment that transcends cost-benefit calculations (Kulkarni, 2000). This distinction matters, for academic research consistently proves that superficially motivated environmental practices, whether motivated by compliance with regulations or concerns for reputation, prove ultimately to be less effective and less durable compared with those rooted towards bona fide ethical concern (Boiral, 2007; Bansal & Roth, 2000).

Stakeholder theory is a helpful perspective for understanding CEE. Freeman et al. (2010) contended that organizations create value through relationships with various stakeholders, and this framework has been extended to include the natural environment as a legitimate stakeholder (Starik, 1995; Sharma & Henriques, 2021). From this perspective, CEE represents the company's acknowledgement that its activities have an impact on—and are impacted by—the natural environment, establishing ethical obligations extending beyond human stakeholders to ecological systems (Sharma & Henriques, 2021). This eco-centric extension of stakeholder theory provides the theoretical basis for conceptualizing corporate ecological view, where the natural environment—as a moral object deserving of ethical consideration—is not just a resource to be managed.

Environmental Ethics in the Hospitality Industry

With the past two decades, the academic community around environmental impacts of the hospitality industry has focused intensely. Hotels are resource-intensive operations; they account for around 1% of global electricity consumption and 1% of global carbon emissions (UNEP, 2011), with energy consumption, water use, waste generation, and chemical pollution (Bohdanowicz, 2006; Gössling et al., 2012) being the major environmental impact categories. The industry faces further environmental issues compounded by growth trends suggesting that international tourist arrivals will be rising and stressing natural resources further (Han, 2021).

The exploration of environmental management in hospitality studies has passed through several stages. Early studies primarily focussed on the business case behind sustainability, and cited green practices as a source of reduced costs, increased brand reputation, and environmentally conscious consumers (Han et al., 2009; Kang et al., 2012). Research that followed explored behavioral antecedents of pro-environmental practices among hotel employees such as environmental attitudes, organizational support, and leadership styles (Boiral et al., 2015; Norton et al., 2017). The recent research considered corporate social responsibility impact on pro-environmental behavior of employees, which revealed that CSR perceptions positively affected environmental behaviors through mediating role of organizational identification and altruistic values (Patwary et al., 2022; Xu et al., 2022).

Such research notwithstanding, the particular dimension of environmental ethics, in which employees consider ethical aspects (i.e., moral cognition), related to the firm-environment relationship, has been significantly less explored in the hospitality context. The majority of studies have assessed environmental attitudes, concerns, or actions, and not environmental ethical perceptions per se (Li et al., 2022). This distinction is important because ethical cognition is a

qualitatively different set of moral reasoning that examines the issue of right and wrong, duty and obligation, rather than being related to preferences or behavioral tendencies (Kish-Gephart et al., 2010). This gap is addressed by the current study that assesses how hotel workers view the organization's environmental ethical obligations in three dimensions: the employees' conception of the environment, their perception of the firm's ecological role, and their beliefs about appropriate environmental behavioral norms.

Moral Intensity and Ethical Decision Making

The issue-contingent approach of ethical decision making by Jones (1991) provides an early framework for explaining human response to moral dilemmas at the organizational level. The model suggests an ethical reasoning that goes through four stages; moral awareness (awareness that the situation is something of moral import), moral judgment (understanding what is right and wrong), moral intent (having the intention to engage in ethical behavior), and moral behavior (doing the ethically required action).

Crucially, Jones maintained that each one of these stages is affected by the moral issue's traits: moral intensity. Moral intensity has six dimensions: magnitude of consequences (the sum of the harms/benefits), social consensus (the degree to which an act is generally agreed-upon as good or evil), probability of effect (the likelihood that a consequence will happen), temporal immediacy (when outcomes occur), proximity (felt closeness to affected parties), and concentration of effect (the inverse function of the number affected) (Jones, 1991). Meta-analytic results of Kish-Gephart et al. (2010) confirmed moral intensity is a strong predictor of ethical decision making at all stages and showed a significant negative correlation between moral intensity and unethical choices. The application of moral intensity theory to environmental ethics is particularly applicable to this analysis in such areas, as there is a common attribute of environmental issues. The environmental impact can be diffuse (affected indirectly by many people), temporally distant (being present for decades), and social consensus is weak (revealing different value systems) (Kulkarni, 2000).

These features imply that environmental ethical behavior at the organizational level is particularly sensitive to moral intensity, and members who view environmental issues as morally salient are more likely to develop in the ethical decision-making process to a state of real environmental commitment. More recent data provide additional insights into the mechanisms by which moral intensity affects ethical decision-making and ethical action taking in organizations. Kouchaki and Smith (2024) showed that more general environmental factors such as macroeconomic conditions and regulatory conditions interact with moral intensity as potential factors in the creation of moral decisions. This review demonstrated that moral intensity does not happen in a vacuum, it is embedded within diverse complexity of organizational systems that can support or disable ethical decision making. In the environmental sphere, this implies that organizational culture, leadership commitment, and institutional pressures moderate the link between perceived moral intensity and actual environmental behavior (Norton et al., 2017).

Research Framework and Hypotheses

Based on the theoretical background established above, we develop a framework for CEE in a three-dimensional fashion as observed in the hospitality industry. We conceptualize CEE through the following mechanisms: (a) Corporate Ecological View (CEV)—employees' views of the environment, including whether it can be affected by human activity and whether it possesses intrinsic moral worth; (b) Corporate Ecological Role Perception (CER)—the awareness that the firm is in an ethical (moral) relationship with the natural environment, that is, a moral awareness of the association between the firm and the environment; and (c) Corporate Ecological Behavioral

Norms (CEBN)—normative beliefs about what environmental behaviors the organization should or should not perform, which convey moral judgment as to certain specific organizational actions.

This three-dimensional structure corresponds to Jones (1991)'s sequential cognitive theory of the ordering process by which moral awareness in turn precedes moral judgment. In our model, CEV stands as the first and lowest of the three levels—the level of cognitions—the perception that the environment is a moral object. CER is the stage where the firm acknowledges the moral awareness—it is when the moral implications on the firm's relationship with the environment become apparent in a firm's consciousness. CEBN represents moral judgment—the formation of normative beliefs about appropriate organizational environmental behavior.

Hypothesis 1

Corporate ecological role perception (CER) has been shown to affect corporate ecological behavioral norms (CEBN) positively.

The implication of this hypothesis aligns with the notion that moral awareness of the firm-environment relationship (CER) is a necessary prerequisite for developing normative beliefs about environmental behavior (CEBN). According to Jones (1991), the moral implications of the situation (moral awareness) must come before judgments of rightness and wrongness of an action. This means, within a corporate setting, that employees with ethical perception of their entity as in an ethical relationship with nature are more likely to adopt normative beliefs about acceptable environmental behaviors at the corporation.

Hypothesis 2

Corporate ecological view (CEV) has a significant positive effect on the perception of corporate ecological role (CER).

This hypothesis captures the notion that perceiving the environment as a moral thing deserving of consideration (CEV) is a precursor to any recognition of the firm's ethical relationship to that environment (CER). This resonates well with environmental ethics literature, which draws attention to the fact that moral appreciation for nature—attributing an intrinsic worth to ecosystems and species—forms the foundation upon which environmental moral consciousness is based (Shaw, 2011; Purser et al., 2007). Employees who believe that the natural environment is vulnerable, living and inextricably linked with human activities are more likely to realize that their work with the environment has moral consequences.

Hypothesis 3

Corporate ecological view (CEV) affects corporate ecological behavioral norms (CEBN) positively.

It is not only the indirect pathway through role perception, but this hypothesis also implies a direct pathway from ecological worldview to behavioral norms. This implies that environmental moral cognition has potential impacts on the behavioral norms, not only through the mediating function of moral awareness (CER) but also via a direct cognitive route. When employees possess a strong ecological worldview—thinking of nature as inherently valuable and vulnerable to organizational impact—they are likely to form stronger normative beliefs about what environmental behaviors are appropriate, regardless of whether they explicitly mention the firm-environment relationship in ethical terms.

3. METHODOLOGY

Research Design

In this study, we employed a quantitative cross-sectional survey to examine associations of CEE dimensions in the international tourist hotel sector in Taiwan. Toward this goal, the research design was set using the behavioral anchored rating scale (BARS) model to elevate the psychometric quality of ethical scenario items as a consequence of providing behavioral anchors at every scale point, reducing response ambiguity and promoting more fine-grained ethical reasoning (Marshall & Dewe, 2004). This approach is well-suited to environmental ethics research, for which ethical scenarios often involve competing interests among the goals of organizations and their stewardship of the environment.

Instrument Development

The instrument consists of a questionnaire designed by Sheng and Chen (2010), which included components to evaluate corporate environmental ethics cognition and the conceptual framework for the measurement. After careful multistage development through focus group discussions, content analysis, the Delphi method, and in-depth interviews, the instrument is both content valid and relevant to expert consensus.

This questionnaire operationalizes three kinds of constructs:

- a) Corporate Ecological View (CEV) evaluates employees' perceptions on the nature of the natural environment, such as if it can be affected by organizational activities, if it possesses intrinsic worth, and if it should be conceptualized as a moral entity analogous to living beings. Items measure how much respondents anthropomorphize or biologize nature and perceive it as capable of being harmed or benefiting from organizational actions.
- b) Corporate Ecological Role Perception (CER) measures the extent to which employees perceive an ethical and/or moral connection between the corporation and the natural environment. Items address beliefs about corporate interdependence with ecological systems, the moral dimensions of corporate environmental impact, and the organization's ethical obligations toward nature.
- c) Corporate Ecological Behavioral Norms (CEBN) refers to normative beliefs for the types of environmental behaviors organizations should perform and/or should not perform. It measures moral reasoning for certain types of organizational practices (e.g., resource conservation, pollution prevention, ecological restoration, and sustainable operations).

Following Marshall and Dewe's (2004) advice that ethical items should be posed in dilemma form to activate moral reasoning; each item utilized a BARS format in which each point on the five-point Likert scale was accompanied by a behavioral description representing a different level of environmental ethical commitment. This format takes items from agreement/disagreement statements to genuine ethical dilemmas that engage respondents' moral reasoning, in accordance with the theoretical paradigm of the study.

Sampling and Data Collection

The frame of sampling was all 104 international tourist hotels listed in Taiwan's Ministry of Transportation and Communications database of tourist hotel management information. They represent the premium segment of Taiwan's hospitality industry, subject to regulatory standards and operating at scales where environmental management practices are particularly consequential. A systematic process was followed in data collection. For a specific hotel, 10 questionnaires were

sent to front-office staff (e.g., reception, concierge, guest services) and 10 to back-office staff (e.g., housekeeping, maintenance, engineering), leading to a target sample of 2,080 questionnaires (104 hotels × 20 per hotel). In total, 600 questionnaires were disseminated via a combination of mail and face-to-face delivery methods. Two weeks after the initial dissemination, follow-up contacts were made to improve response rates and data quality.

The final sample consisted of 442 valid questionnaires, with an effective response rate of 73.67%. To address non-response bias, we used independent-samples t-tests to compare demographic information (gender, age, education, marital status, number of children, monthly income, and religious affiliation) of the questionnaires returned in the first wave (2025) and the second wave (2026). No statistical differences (all $p > .05$) were found, indicating that non-response bias did not materially influence the composition of the sample (Armstrong & Overton, 1977).

Data Analysis Methods

There were three stages in conducting the analysis of data. To begin with, a descriptive analysis was conducted, which characterized the sample across demographic dimensions. Secondly, reliability and validity were investigated by Cronbach's alpha coefficients and construct-level analyses of the measurement instrument. Third, we tested the research hypotheses through multiple regression analysis, which analyzed standardized regression coefficients (β) for each hypothesized path. This pattern of analysis is suitable for the confirmatory goals of this study and for the established psychometric properties of the measurement instrument.

4. RESULTS

Sample Characteristics

The demographic sample, including 442 respondents, contained differing demographic profiles (described as follows):

Gender. Male respondents were 228 (51.6%) and female respondents were 214 (48.4%), which reflected the somewhat balanced gender distribution of respondents.

Age. The distribution was as follows: 20 years or below ($n = 65$, 14.7%), 21–25 years ($n = 208$, 47.1%), 26–30 years ($n = 51$, 11.5%), 31 years or above ($n = 118$, 26.7%). Inclusion of men in 21–25 in the sample mirrors the demographic profile of the hospitality sector.

Education. High school or vocational school ($n = 65$, 15.2 percent), associate degree ($n = 66$, 14.9 percent), bachelor's degree ($n = 282$, 63.8 percent), graduate degree or above ($n = 27$, 6.1 percent). Most respondents came from bachelor's degrees, in keeping with the professional attitude of international tourist hotels.

Department. Front-office units ($n = 259$, 58.6%) and back-office units ($n = 183$, 41.4%).

Position Level. Staff ($n = 349$, 79.0% of workers) and supervisory/management ($n = 93$, 21.0%).

Marital Status. Unmarried ($n = 338$, 76.5%) and married ($n = 104$, 23.5%).

Children. No children ($n = 346$, 78.3%) and one or more children ($n = 96$, 21.7%).

Monthly Income (NTD). Below 30,000 ($n = 309$, 69.9%), 30,000–40,000 ($n = 54$, 12.2%), 40,000–50,000 ($n = 43$, 9.7%), 60,000 or above ($n = 36$, 8.1%).

Religious Affiliation. Buddhism ($n = 119$, 26.9%), Taoism ($n = 104$, 23.5%), Christianity/Catholicism ($n = 29$, 6.6%) and no religious affiliation ($n = 190$, 43.0%).

Work Location. Northern Taiwan (n = 139, 31.4%), Central Taiwan (n = 193, 43.7%), and Southern Taiwan (n = 110, 24.9%).

Reliability and Validity Analysis

Cronbach's alpha for all three constructs was strong. From Table 1, Cronbach's alpha of each dimension exceeded the suggested value of .70 (Nunnally & Bernstein, 1994), and the overall scale alpha was very high at .913.

Table 1. Reliability Coefficients for Corporate Environmental Ethics Dimensions

Construct	Cronbach's α
Corporate Ecological Role Perception (CER)	0.848
Corporate Ecological View (CEV)	0.902
Corporate Ecological Behavioral Norms (CEBN)	0.826
Total Scale	0.913

High alpha values reflect very good internal consistency of the items in each construct. This shows the measurement instrument was developed with strict steps of focus groups, content analysis, Delphi method, expert interviews (Sheng & Chen, 2010), which ensures content validity. Additionally, the inclusion of previously validated scales with shown empirical reliability in previous research increases the construct validity of our measures.

Hypothesis Testing: Regression Analysis

To examine the hypothesized relationships among the three CEE dimensions, we conducted regression analyses. The results are presented in Figure 1 and Table 2.

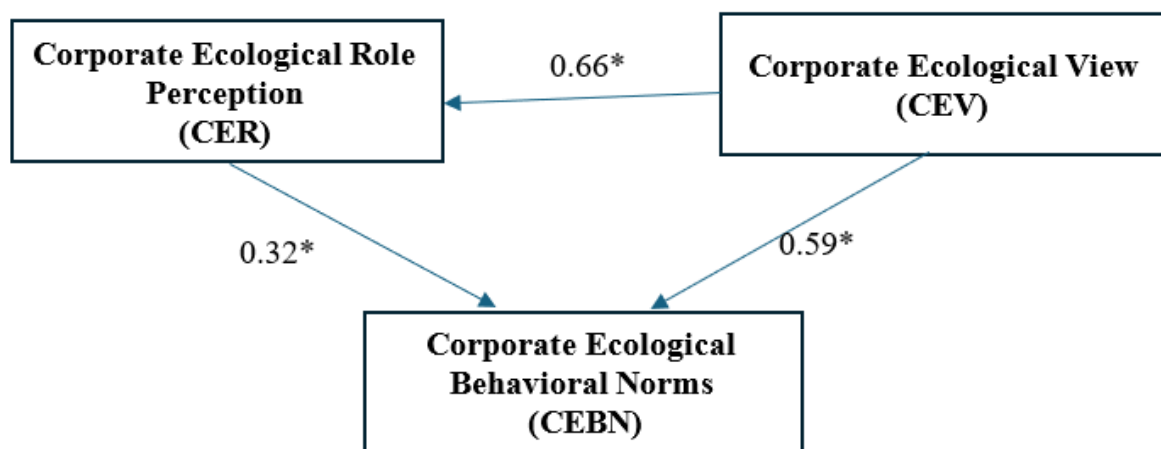


Figure 1

Standardized Regression Coefficients Among CEE Dimensions

Note. All paths are significant at $p < .05$. * $p < .05$.

Table 2. Summary of Hypothesis Testing Results

Hypothesis	Path	Standardized β	Result
H1	CER \rightarrow CEBN	0.32*	Supported
H2	CEV \rightarrow CER	0.66*	Supported
H3	CEV \rightarrow CEBN	0.59*	Supported

Note. * $p < .05$.

Hypothesis 1

This hypothesis states that corporate ecological role perception (CER) positively impacts corporate ecological behavioral norms (CEBN). Regression analysis confirmed this hypothesis ($\beta = 0.32$, $p < .05$), indicating that employees who perceive an ethical connection between their organization and the natural environment are more inclined to develop normative beliefs about suitable environmental behaviors. This aligns with Jones's (1991) theoretical premise that moral awareness precedes moral judgment in the ethical decision-making process.

Hypothesis 2

Hypothesis 2 suggested corporate ecological view (CEV) to positively impact corporate ecological role perception (CER). The hypothesis was highly supported ($\beta = 0.66$, $p < .05$), indicating that the fundamental perceptions of the environment as a moral entity among employees are the strongest predictors of their recognition of the firm's ecological role. This phenomenon highlights the centrality of that ecological worldview in moral cognition around that firm-environment link.

Hypothesis 3

According to Hypothesis 3, corporate ecological view (CEV) is positively associated with corporate ecological behavioral norms (CEBN). Such hypothesis was also confirmed ($\beta = 0.59$, $p < .05$), indicating that the ecological worldview is a direct influence on normative beliefs regarding environmental behavior as well as being mediated by role perception. Thus, environmental ethical cognition works through a sequential (CEV \rightarrow CER \rightarrow CEBN) and direct (CEV \rightarrow CEBN) pathway.

5. DISCUSSION

Summary of Findings

This study focuses on the perceptions of corporate environmental ethics of employees of Taiwan international tourist hotel industry. Both these outcomes supported three theoretical relationships, supporting a cognitive model in which employees' ecological worldview (CEV) was the initial antecedent which drives employees' views of firm's ecological role (CER) and their normative beliefs about environmental behaviour (CEBN), and CER was a mediator of CEV and CEBN.

In general, CEV had the biggest impact on CER ($\beta = 0.66$) and CEBN ($\beta = 0.59$), which may suggest that fundamental perceptions of the natural environment are crucial for employees. When hotel staff view the environment as a living and vulnerable entity that can be harmed or helped, as

opposed to a resource that can be extracted from that environment, they are much more likely to perceive their company's ethical responsibility to nature and strongly advocate strong environmental behavioral norms. This is compatible with literature in environmental ethics highlighting nature connectedness and ecocentric values as fundamental in moral reasoning for responding to environmental issues (Shaw, 2011; Purser et al., 2007).

The significant but comparatively weaker effect of CER on CEBN ($\beta = 0.32$) suggests that recognizing the firm-environment ethical relationship, while important, is not sufficient on its own to produce strong normative beliefs about environmental behavior. Rather, it functions as a partial mediator, translating ecological worldview into environmental ethical norms. This finding is consistent with Jones's (1991) model, which posits that moral awareness is a necessary but not sufficient condition for moral judgment—additional cognitive and motivational processes are required to translate awareness into normative commitment.

Theoretical Implications

Theoretically, this study contributes to the literature on business ethics, environmental management, and hospitality research. First, the study extends Jones's (1991) issue-contingent model of ethical decision making to corporate environmental ethics. While Jones' model was designed to elucidate interpersonal ethical decision-making in organizations, the results demonstrate that the construct holds up in the firm-environment relationship. The sequential cognitive pathway from ecological worldview (moral awareness) through role perception (moral recognition) to behavioral norms (moral judgment) provides empirical support for many of the central concepts of the model in an environmental context. This extension is important, since environmental ethical matters have distinctive features—such as diffuse consequences, temporal distance, and uncertain causality—that may modify the significance of dimensions of moral intensity compared to interpersonal ethical dilemmas (Kish-Gephart et al., 2010).

Second, the study supports stakeholder theory by providing empirical evidence for the extension of stakeholder status to the natural environment (Starik, 1995; Sharma & Henriques, 2021). Our results indicate that, when organizational members are able to see the environment as a legitimate stakeholder (e.g., capable of being affected by the conduct of the organization as well as possessing inherent moral worth), they have enhanced environmental ethical cognition. Such insight is consistent with the eco-centric expansion of stakeholder theory and with the contention that environmental ethical cognition is not just a private psychological process, but also a reflection of the organizational stakeholder orientation in general (Freeman et al., 2010).

Third, the study addresses a gap in research on hospitality environmental ethics by delivering rare empirical findings on the cognitive dimensions of CEE in the hotel industry (Li et al., 2022). In general, hospitality research has focused on environmental attitudes, behaviors, and CSR perceptions (Han et al., 2010; Patwary et al., 2022); however, environmental ethical cognition, which refers to the moral reasoning processes through which hotel employees evaluate the firm-environment relationship, has attracted less attention. Based on our three-dimensional framework, future research can study the connections between CEE dimensions and actual environmental practices, green innovation, and organizational environmental performance in hospitality contexts.

Fourth, the finding that CEV influences CEBN through both direct and indirect (mediated by CER) pathways suggests a dual-process model of environmental ethical cognition. This resonates with emerging perspectives in moral psychology that distinguish between automatic/intuitive and deliberative/reasoned ethical decision-making processes (Kouchaki & Smith, 2024). The direct CEV → CEBN path may reflect relatively automatic moral intuitions about environmental

behavior, while the indirect CEV → CER → CEBN path may reflect more deliberate moral reasoning about organizational obligations. Future research should explore these dual processes using experimental or longitudinal designs.

Practical Implications

The findings have significant practical implications for hotel managers and policymakers aiming to nurture authentic environmental ethics in hospitality.

First, the prominence of corporate ecological view (CEV) as a key predictor of environmental ethical cognition implies that, in order to be effective, hotel organizations must develop their employees' ecological consciousness and connection with nature and shift away from behavioral compliance or instrumental incentive-driven motivation. More successful than simply cost-saving and compliance orientated programs (Boiral et al., 2015)—environmental training programs must support employees in their ability to understand ecological systems, appreciate nature's intrinsic value, and recognize the interconnectedness of organizational activities and environmental outcomes. Such programs could consist of nature-based experiential learning, ecological literacy workshops, and opportunities for employees to observe firsthand the environmental impact of hotel operations.

Second, because the relationship between CER and CEBN is strong, firms must clearly signal the ethical engagement with the natural world in relation to their overarching corporate mission and values. This might involve developing formal environmental ethics statements, integrating environmental ethics into performance evaluation systems, and creating organizational rituals and symbols that reinforce the moral significance of the firm-environment relationship (Norton et al., 2017). Hotels that position environmental stewardship as a moral imperative rather than strategic expedience are going to create more robust environmental behavioral norms among their employees.

Third, the demographic profile of the sample—the high proportion of young, unmarried employees with relatively lower incomes—indicates the hospitality industry may face specific obstacles in creating enduring environmental ethical commitment. Young employees may be more receptive but also more transient, which might hinder the long-term effects of the organization's efforts to provide organizational socialization. To address this challenge, hotels should embed environmental ethics in onboarding and develop peer learning communities that maintain environmental commitment regardless of individual tenure (Xu et al., 2022).

Fourth, the presence of front-office and back-office personnel in the sample also calls into question whether environmental ethical cognition varies systematically across organizational roles. Hotels may benefit from training on environmental ethics that is more role-specific, that better reflects the difference in the environmental decision-making contexts of different segments of employees—for example, guest-facing staff who must balance service quality with resource conservation, as opposed to engineering staff responsible for the decision-making in energy systems and waste management directly.

Fifth, from a policy point of view, findings indicate that government agencies, as well as industry associations, that promote sustainable tourism in Taiwan should work not only to promote the instrumental advantages of green practices, but the moral and ethical dimensions of environmental stewardship. Certification programs, awards, and public recognition initiatives that highlight the ethical foundations of environmental commitment, rather than merely technical compliance, will probably generate the impetus for authentic environmental ethics in the hospitality sector (Hsiao & Chuang, 2016).

Limitations and Future Research

The limitations of this study lay the outline for future studies.

First, the cross-sectional nature of this design precludes causal inference. Although our hypotheses imply a causal sequence (CEV → CER → CEBN), all data were obtained at one point in time, and reverse causality can't be excluded. Longitudinal or experimental designs are necessary to ascertain the temporal order of these relationships and to understand how environmental ethical cognition develops over time in response to organizational interventions and external events.

Second, the study included self-report dimensions, which are open to social desirability bias, especially regarding subjects of morally charged, ethical nature such as environmental ethics. The tendency for employees to overreport environmental ethical cognition to be perceived favorably. Future studies need to fill the gap of self-report measures with behaviors and peers' ratings as well as with archival evidence regarding real environmental practices to triangulate findings.

Third, the sample was limited to international tourist hotels in Taiwan, limiting the external validity of findings in other hotel categories (budget hotels, boutique hotels, etc.) and to other cultural contexts. Cross-cultural comparisons of CEE perceptions across a range of national and cultural contexts would help elucidate how different contexts (for instance, cultural values, regulatory regimes, or market conditions) shape environmental ethical cognition in hospitality (Kish-Gephart et al., 2010).

Fourth, the correlation between environmental ethical cognition and actual environmental behavior was not assessed in this study. Though cognitive models predict that ethical beliefs predict behavior, the attitude-behavior gap has been well documented in environmental psychology (Young et al., 2010). Future research should study the relationship between CEE dimensions and actual environmental activities: both in-role (such as following environmental protocols) and extra-role functions (such as voluntary green initiatives and suggesting innovative green technology) will need to be probed in future studies (Patwary et al., 2022; Xu et al., 2022).

Fifthly, the study did not take into account organizational-level variables such as the environmental management systems in their organization, level of green leadership, and environmental climate within an organization, which have also possibly moderated relations between different CEE dimensions (Boiral, 2007; Norton et al., 2017). More comprehensive multi-level research designs that simultaneously explore individual and organizational predictors of environmental ethical cognition would enhance understanding of the phenomenon.

The sixth problem with the study was excluding the possibility that moral emotions (such as guilt, pride, and empathy for nature) mediate relationships between ecological cognition and behavioral norms. Previous developments in moral psychology indicate that affective processes in our collective consciousness can be involved in ethical choices (Kouchaki & Smith, 2024), and therefore, researchers pursuing hospitality ethics should be able to explore the contribution of affective processes on a cognitive pathway to determine their behavior around environmental ethical decisions.

6. CONCLUSION

This research offers empirical assessment to understand the structure of corporate environmental ethics perceptions in Taiwan's international tourist hotel industry. The results indicated that employees' environmental ethical cognition is a sequential process based on ecological worldview as the basic antecedent that drives role perception as well as behavioral norms. All three of the

proposed connections were validated, providing the validation of the extent to which Jones's (1991) issue-contingent model has become applicable to the corporate environmental field.

The study's conclusions provide a stark indication for the hospitality industry: a genuine environmental commitment begins with the way employees view the natural environment. When hotel organizations engender an ecocentric mindset in their people — the awareness of nature not simply as a resource but a living system deserving moral consideration — they provide a cognitive foundation for strong environmental ethical norms — and thus responsible environmental behavior.

As the global hospitality sector confronts these worsening environmental issues – climate change and resource depletion, biodiversity loss and pollution – the cognitive and ethical underpinnings of environmental stewardship in the hospitality industry are increasingly relevant. More precisely, this research adds to this burgeoning body of knowledge by demonstrating corporate environmental ethics is not a monolithic phenomenon, but a complex cognitive system, in which ecological worldview, role perception and behavioral norms harmonize and impact the organization's environmental orientation. Stepping out of this compliance-driven stance towards environmental management by developing true environmental ethical cognition among its employees can place hotels in a stronger context for achieving valuable and sustainable environmental impacts which benefit not only the organization, but also the natural environment and broader community of stakeholders that depend on it.

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