

Integrating corporate identity, social responsibility, and reputation: A triadic framework for sustainable branding in hospitality & tourism

Pantea Foroudi^a, T.C. Melewar^b, Nektarios Tzempelikos^{c,*} , Norbani Che Ha^d, Marwa Tourky^e

^a Brunel Business School, London, UK

^b Middlesex University Business School, London, UK

^c Faculty of Business and Law, Anglia Ruskin University, Cambridge, UK

^d Faculty of Business and Economics, University of Malaysia, Malaysia

^e Cranfield School of Management, UK

ARTICLE INFO

Keywords:

Corporate identity
Corporate Social Responsibility
Corporate Reputation
Branding
Scale development
Communication

ABSTRACT

Previous studies have explored the impact of corporate identity (CI), corporate social responsibility (CSR), and corporate reputation (CR), but they have largely overlooked the effects of inconsistent CSR strategies on unexpected outcomes among hospitality employees. To address this gap, this study examines the interplay among CI, CSR, and CR within the hospitality industry. Adopting a multidisciplinary approach, the research reviews the literature from marketing, design, organizational studies, and management. It then employs qualitative methods, including interviews with managers and focus groups with employees, supplemented by a survey conducted among hospitality and tourism employees in the UK, Malaysia, and Iran. The findings reveal 20 critical CI factors across corporate communication, visual identity, and management behavior, demonstrating that CI influences CSR and CR. This study introduces a triadic framework that integrates CI, CSR, and CR, offering a holistic perspective essential for sustainable branding in hospitality.

1. Introduction

Corporate identity (CI) is a fundamental resource for firms, providing a competitive advantage by shaping organizational values, behaviors, and communication strategies (Foroudi et al., 2024). In the wake of Agenda 2030 and the growing emphasis on sustainability, businesses must integrate CI with corporate social responsibility (CSR) and corporate reputation (CR) to build strong, sustainable brands in the hospitality and tourism sector (Marvi et al., 2024). CI functions as a strategic instrument (Balmer and Greyser, 2006; Melewar, 2008) that differentiates organizations (Flint et al., 2018; He and Mukherjee, 2009) while fostering long-term reputational benefits (Roberts and Dowling, 2002). Its effective management has significant performance implications (Flint et al., 2018; He and Mukherjee, 2009), reinforcing an organization's distinctiveness (Balmer, 2017). By developing a triadic framework that integrates CI, CSR, and CR, businesses can align with sustainability objectives and strengthen their competitive positioning through responsible and distinct branding. This integration influences

corporate brand identity, image, and reputation (Roberts and Dowling, 2002), supports the development of strong brands (Romaniuk et al., 2007), and enhances financial performance (Bravo et al., 2016). While CI plays a critical role in shaping organizational behavior, driving CSR initiatives, and impacting CR, empirical research linking these constructs remains underdeveloped, particularly within the hospitality and tourism sector. This study seeks to address this shortcoming by examining the relationships between CI, CSR, and CR in SMEs operating across diverse cultural contexts.

The examination of CI research reveals significant challenges. The overlaps among various schools of thought (Foroudi and Foroudi, 2021; Tourky et al., 2020) create more than intellectual intersections; they form substantial barriers to understanding CI, leading to potential confusion and misinterpretation. Despite extensive research on CI, major conceptual constraints persist. Overlapping theoretical perspectives (Tourky et al., 2020) have resulted in fragmentation, making it increasingly difficult to develop a cohesive and universally accepted understanding of CI. This theoretical ambiguity has a profound impact

* Corresponding author.

E-mail addresses: Pantea.Foroudi@brunel.ac.uk (P. Foroudi), t.c.melewar@mdx.ac.uk (T.C. Melewar), nektarios.tzempelikos@anglia.ac.uk (N. Tzempelikos), norbaniheha@um.edu.my (N.C. Ha), M.Tourky@cranfield.ac.uk (M. Tourky).

<https://doi.org/10.1016/j.ijhm.2025.104224>

Received 27 August 2024; Received in revised form 11 March 2025; Accepted 1 May 2025

Available online 12 May 2025

0278-4319/© 2025 The Authors. Published by Elsevier Ltd. This is an open access article under the CC BY license (<http://creativecommons.org/licenses/by/4.0/>).

on both academic discourse and practical implementation, as evidenced by inconsistent CI frameworks (e.g., Balmer, 1995; Melewar et al., 2018) and insufficient empirical validation (Cornelissen et al., 2012). Furthermore, while CI is positioned as a critical strategic resource, its importance is frequently misunderstood by executives, leading to misalignment between theoretical insights and managerial practice (Foroudi and Cuomo, 2023; Melewar and Karaosmanoglu, 2006). This disconnect not only limits CI's effectiveness as a management tool but also hinders its potential to drive CR and sustainability initiatives. Addressing these unresolved limitations, this study seeks to refine CI measurement and establish its empirical connection to CSR and CR in hospitality and tourism SMEs, ensuring that CI frameworks are both academically rigorous and practically applicable.

This situation calls for a critical reassessment: Do these overlaps in CI research enrich the field, or do they unnecessarily complicate it? The fragmentation of CI frameworks (Balmer, 1995) and instances of insufficient theoretical rigor (Cornelissen et al., 2012) are not just limitations but fundamental weaknesses that hinder the development of a cohesive theoretical foundation. These inconsistencies cast doubt on the practical applicability of CI models, leading to a state of theoretical disarray in the field. A particularly pressing issue is the absence of robust and reliable CI measurement scales, as highlighted by Kitchen et al. (2013). This lack of standardized measurement tools restricts the empirical application of CI, raising concerns about its practicality and effectiveness in business contexts. Additionally, there is a disconnect between CI's theoretical significance and executives' understanding of its management and implementation (Melewar and Karaosmanoglu, 2006). This gap between academic theory and managerial practice results in missed opportunities for leveraging CI as a strategic asset.

Moreover, CI research has largely overlooked the financial realities of CI strategies. The under-exploration of cost implications (Foroudi, 2019; 2023; Melewar et al., 2005) suggests a disconnect between theoretical discussions and real-world financial constraints, limiting the relevance of CI research in corporate decision-making. Addressing these conceptual and managerial shortcomings is essential to advancing the practical utility of CI frameworks. To overcome these theoretical and managerial limitations, this study aims to develop and validate a CI scale within the hospitality and tourism industry, focusing on diverse cultural contexts (the UK, Iran, and Malaysia). By examining the influence of CI on CSR and CR, this research provides empirical insights into CI's strategic role in brand development and sustainability. Specifically, this study aims to achieve the following objectives: (i) to develop and validate a CI scale within the hospitality and tourism industry across multiple cultural contexts (the UK, Iran, Malaysia); (ii) to empirically examine the relationship between CI and CSI; and (iii) to assess the impact of CI on CR and explore its managerial implications. To address these objectives, the following research questions are explored: (RQ1) How does corporate identity influence corporate social responsibility in hospitality and tourism SMEs? (RQ2) What is the relationship between corporate identity and corporate reputation? (RQ3) How do these relationships vary across different cultural and regulatory environments? By answering these questions, the study provides valuable insights into the role of CI in shaping responsible business practices and enhancing CR in the hospitality sector.

Against this background, this study examines the interplay among CI, CSR, and CR within the hospitality and tourism industries of the UK, Malaysia, and Iran. Adopting a multidisciplinary approach, the research integrates perspectives from marketing, design, organizational studies, and management. The study is conducted in two phases: the first involved a qualitative research approach, including in-depth interviews with managers and focus groups with employees, and the second involved a cross-cultural survey across three countries to validate the proposed CI scale.

This research makes a significant contribution by introducing a triadic framework that integrates CI, CSR, and CR, offering a holistic perspective on sustainable branding. Recognizing the

interconnectedness of these three constructs, this integration not only advances theoretical understanding but also delivers practical insights for businesses aiming to strengthen their sustainability initiatives. For hospitality practitioners, this study presents a strategic framework to align CI with CSR initiatives and reputation management, fostering a sustainable and well-defined brand identity. Additionally, the framework serves as a diagnostic tool, allowing organizations to evaluate and refine their CI, responsibility, and reputation strategies in a cohesive and structured manner.

Unlike prior studies that have been predominantly conceptual (Martínez et al., 2014) or industry-specific, this research employs a cross-cultural, multi-method approach to validate a CI scale and examine its implications for CSR and CR. By integrating CI, CSR, and CR into a comprehensive framework, this study provides a clear pathway for firms to align CI with sustainability objectives. The findings contribute to both theoretical advancements in CI research and practical guidance for hospitality managers navigating brand reputation and sustainability in diverse cultural settings.

2. Literature review

2.1. Corporate identity

CI is a dynamic and evolving concept that has sparked considerable debate among scholars, primarily due to the absence of a universally accepted definition. The meaning of CI has developed from a simplistic visual representation of an organization to a complex construct encompassing a broad range of elements, including culture, behavior, communication, and strategy (Balmer, 2001; Melewar and Jenkins, 2002). Different schools of thought have contributed to defining and operationalizing CI, reflecting the multidisciplinary nature of the concept (Foroudi et al., 2021).

The earliest conceptualizations of CI emerged from the visual and graphic design perspective, which emphasized the tangible elements of an organization's identity, such as logos, typography, and color schemes (Foroudi and Foroudi 2020; Van Riel and Balmer, 1997), which create recognition and differentiation in the marketplace, reinforcing corporate strategy and brand positioning (Melewar and Karaosmanoglu, 2006). However, this narrow perspective fails to account for the deeper, intrinsic characteristics of an organization that shape its identity beyond visual aesthetics (Cornelissen et al., 2012). The communication school of thought extended the understanding of CI by highlighting the role of internal and external communication in shaping how an organization presents itself to stakeholders (Melewar and Jenkins, 2002). Balmer and Greyser (2006) assert that a consistent and strategic communication approach is essential for establishing and maintaining a strong CI. Communication influences how stakeholders perceive an organization and plays a crucial role in CR management (He and Mukherjee, 2009). However, a major limitation of this approach is its focus on messaging and representation rather than the substantive attributes that constitute an organization's identity (Foroudi et al., 2021).

Another influential perspective in CI research is rooted in organizational studies, which considers identity as an internal, socially constructed phenomenon shaped by an organization's culture, values, and behaviors (Kitchen et al., 2013). This approach emphasizes the role of leadership, employee identification, and organizational culture in shaping CI (Tourky et al., 2020). It argues that CI is not merely what a company projects externally but also what employees believe and embody in their daily interactions (Foroudi et al., 2021). Research in this area has highlighted how CI is linked to organizational commitment, employee engagement, and internal branding efforts (Melewar et al., 2005). However, critics argue that this perspective can be overly introspective and does not sufficiently address the influence of external stakeholders on CI formation (Cornelissen and Elving, 2003).

The interdisciplinary approach to CI has sought to integrate multiple perspectives, acknowledging that CI is a multidimensional construct that

cannot be fully understood through a single theoretical lens (Balmer, 2001). This perspective incorporates insights from marketing, organizational behavior, strategic management, and sociology to offer a holistic understanding of CI (Foroudi et al., 2021). Scholars adopting this approach argue that CI is a strategic intangible asset that contributes to differentiation, competitive advantage, and long-term organizational success (Balmer and Greyser, 2006). By combining elements of visual identity, communication, culture, behavior, and leadership, this approach provides a more comprehensive framework for analyzing CI (Melewar and Karaosmanoglu, 2006). Since CI is eclectic, grounding analysis in one field provides only a partial view. This study therefore adopts an interdisciplinary approach and an overarching view (Abratt and Mingione, 2017), proposing that CI reflects five dimensions: communication, behavior, visual identity, guidelines, and mission, philosophy, and values. In addition, it considers CI as a strategic concept and a managerial rather than a consumer construct.

CI fundamentally represents what an organization stands for, underpinning its distinctiveness (Balmer, 2008; Flint et al., 2018; Melewar, 2003). It also involves the communication of internal organizational attributes to various stakeholders (Foroudi et al., 2020). However, while CI has gained attention in management and marketing research, its conceptual definition remains inconsistent (Melewar et al., 2005). The lack of consensus stems from CI's multi-disciplinary nature (Bick et al., 2003; Devereux et al., 2020) and its varied meanings across stakeholders (Balmer, 2001). CI management encompasses various elements (Flint et al., 2018; He and Balmer, 2007) and influences strategy, leadership style, corporate culture, and corporate design (Melewar and Jenkins, 2002). Table I provides a summary of the most influential definitions of CI.

Despite the growing body of research on CI, significant challenges remain in achieving conceptual clarity and developing reliable measurement scales (Foroudi et al., 2021). Scholars have critiqued existing CI frameworks for their overlapping and sometimes contradictory definitions, which make it difficult to establish clear boundaries between CI and other related concepts (Melewar and Karaosmanoglu, 2006). The lack of consensus has practical implications, as many executives acknowledge the importance of CI but struggle to define, manage, and measure it effectively (Foroudi et al., 2021).

Empirical research has attempted to address these issues by developing CI measurement scales that capture its core dimensions (Foroudi et al., 2021; Melewar et al., 2005; Tourky et al., 2020). However, the application of these measurement models has often been limited to specific industries or geographical contexts, raising questions about their generalizability particularly for SMEs (Tourky et al., 2020).

2.2. Corporate social responsibility

CSR is a concept that has undergone significant evolution since its inception and has gained substantial attention in academic and business discussions. Initially, CSR was largely understood as corporate philanthropy, where businesses voluntarily contributed to social causes beyond their core operations (Carroll, 1999). Over time, this perspective expanded to include economic, legal, ethical, and discretionary responsibilities, forming the CSR Pyramid framework proposed by Carroll (1991, p. 39). More recent definitions reflect CSR as a strategic business approach, embedding social, environmental, and ethical concerns into corporate governance and stakeholder relationships (Aguinis and Glavas, 2012), reflecting the increasing complexity and expectations surrounding CSR over time. The European Commission (2011, p. 6) provides a widely accepted definition, describing CSR as "a process to integrate social, environmental, ethical, human rights, and consumer concerns into their business operations and core strategy in close collaboration with stakeholders." This definition underscores the transition of CSR from voluntary corporate goodwill to an embedded, multi-dimensional framework that seeks to maximize long-term value creation for both businesses and society. Despite this progress,

Table I

Most influential definitions of corporate identity (CI).

Themes	Definitions	References
Central, Distinctive, and Enduring Attributes	Central, Distinctive, and Enduring Attributes: Many authors agree that CI encompasses the central, distinctive, and enduring features of an organization. This includes its values, traits, and characteristics that define its unique identity.	He and Mukherjee, (2009); Balmer et al., 2007, 2006; Balmer, (2008); He and Balmer, (2007)
Manifestation Through Behavior and Communication	CI is often conceptualized as being manifested through organizational behavior, communication, and symbolism. This encompasses how the organization presents itself to internal and external stakeholders.	Powell, 2011; Kottasz et al., 2008; Stuart, 2003; Van Riel and Balmer, (1997)
Strategic Role in Organizational Identity and Image	Several authors highlight the strategic role of CI in shaping organizational identity and image. CI is seen as instrumental in influencing how stakeholders perceive the organization.	Balmer, (2007), (2008); Melewar and Karaosmanoglu, 2005; Simões et al., (2005)
Foundation in Organizational Culture and Values	CI is rooted in the organization's culture and values. It reflects the ethos, philosophy, and mission of the organization.	Powell, 2011; Balmer et al., 2009; Balmer, 2006
Integration with Corporate Strategy and Communication	CI is closely linked with corporate strategy and communication. It plays a pivotal role in influencing strategic content and serves as a corporate communication system to stakeholders.	He and Mukherjee, (2009); Balmer and Liao, 2006
Visible and Intrinsic Traits	CI encompasses both visible outward presentation (such as logos and products) and intrinsic characteristics or traits that give a company its specificity, stability, and coherence.	Elsbach, 2009; Balmer et al., 2007
Influence on Stakeholder Perceptions and Behavior	CI significantly influences stakeholder perceptions and behaviors. A positive perception of CI can lead to favorable attitudes and behaviors towards the company's products and services.	He and Mukherjee, (2009); Barnett et al., (2006)
Corporate Identity (CI)	Corporate identity (CI) is a complex, multi-layered construct that represents the essence of an organization. It encompasses the core, distinctive, and persistent attributes that define an organization's character. CI is not merely a superficial or visual manifestation but is deeply ingrained in an organization's culture and values, influencing every aspect of its behavior and communication. It strategically intersects with the organization's overall identity, shapes its public image, and fundamentally	The current study

(continued on next page)

Table I (continued)

Themes	Definitions	References
	affects how stakeholders perceive and interact with the organization. In essence, CI is the DNA of an organization, encapsulating its identity, shaping its interactions with stakeholders, and serving as a guiding force for its strategic journey. These core elements of CI suggest that it is far more than a set of visual symbols or a marketing tool; it is the embodiment of the organization's ethos, mission, and strategic direction. CI dynamically evolves, reflecting changes in the organization's strategic focus and adapting to shifting market and societal contexts. Despite a general consensus on its multidimensional nature, the interpretations of CI vary significantly. Some definitions prioritize the visual and aesthetic aspects, emphasizing logos, design, and visual consistency. Others adopt a more holistic perspective, considering CI as an expression of organizational strategy, behavior, and internal culture. This divergence highlights the dynamic tension between CI as a managed strategic asset and an inherent, organically developed trait of the organization. The varying emphases on internal versus external focus, the extent of integration with corporate strategy, the importance placed on consumer perceptions, and the perceived stability or dynamism of CI reflect the diverse ways in which CI is understood and applied in organizational and marketing theory. These differences underscore CI's complexity, illustrating that it is not a static, one-dimensional concept, but a multifaceted and evolving aspect of organizational life.	

consensus on CSR's definition remains elusive, with some scholars criticizing its broad and ambiguous scope; this makes it challenging to measure its effectiveness and distinguish it from compliance-based corporate governance (Sheehy, 2015). This definitional fluidity has led to inconsistencies in CSR implementation across industries and firm sizes, raising questions about how CSR is practiced in different business contexts.

Unlike MNCs, which engage in explicit, formalized CSR programs, SMEs typically adopt implicit CSR, where social responsibility is embedded within day-to-day operations but not necessarily branded as CSR (Sa Santos, 2011, p. 499). This distinction is crucial because it

highlights the organic, community-driven nature of CSR in SMEs, which contrasts with the structured and often compliance-driven CSR of large firms (Russo and Perrini, 2010). SMEs are deeply embedded in their local economies, with close relationships with employees, customers, and local suppliers shaping their CSR priorities (Murillo and Lozano, 2006). However, the lack of formal CSR strategies and limited managerial expertise in SMEs often result in fragmented or ad-hoc CSR implementation (Jenkins, 2009). This raises an important research gap: while studies acknowledge the role of CSR in SMEs, there is limited empirical evidence on how SMEs conceptualize and operationalize CSR across different sectors, particularly in service industries such as hospitality.

The determinants and outcomes of CSR in SMEs have been explored to some extent, but there remains considerable debate on the drivers of CSR and its measurable impacts. Researchers have identified various motivators for SMEs to engage in CSR, including economic benefits, improved employee morale, community goodwill, and enhanced CR (Nejati et al., 2017; Moneva-Abadía et al., 2019). Some researchers argue that CSR enhances competitive advantage by differentiating SMEs from competitors, while others caution that the costs of CSR may outweigh its financial benefits, particularly for resource-constrained SMEs (Barnett, 2007). This uncertainty calls for more rigorous research to examine the specific contextual conditions under which CSR can lead to positive business outcomes. Notably, the effectiveness of CSR in SMEs often depends on how strategically embedded it is within the firm's operations and its alignment with stakeholder expectations (Tantalo et al., 2012).

This neglect is somewhat surprising given that an organization's ability to address CSR is not met by abstract organizational factors but rather by specific strategic mechanisms that link CSR to core business processes and objectives (Galbreath, 2010), which provide high fit and maintain the long-term commitment to CSR behavior (Ligeti and Oravec, 2009). In this respect, stakeholder theory provides a valuable theoretical framework for understanding how firms engage in CSR (Freeman, 1984), which is particularly applicable to SMEs (Stoian et al., 2024), where close personal relationships with stakeholders often shape business decisions (Fuller and Tian, 2006). SMEs are often characterized by a more direct and personal approach to stakeholder engagement, as their smaller scale enables more responsive and agile interactions with key groups (Spence et al., 2003). This allows SMEs to adapt CSR initiatives to local cultural and social contexts, making stakeholder engagement central to the CSR process. Empirical research on how SMEs prioritize different stakeholders in their CSR decision-making remains underdeveloped, particularly in industries like hospitality, where customer satisfaction, employee well-being, and community relations are integral to business success.

2.3. Corporate reputation

CR is widely recognized as a stakeholder's cumulative assessment of an organization over time (Abratt and Kleyn, 2012, p. 1050; Gotsi and Wilson, 2001, p. 29). This assessment is shaped by direct interactions with the company, communication efforts, and symbolic representations that convey insights into the firm's operations, as well as comparisons with key competitors in the industry (Gotsi and Wilson, 2001). In this respect, CR is seen as an aggregate concept, in which internal and external perceptions combine in a synthetic and singular view of what the organization represents to others. This can evidently be benchmarked in relation to competitors, who may, in turn, perceive this as positive, negative, or neutral. In this view, CR is not a passing impression about an organization, but a singular, consistent set of beliefs held by diverse stakeholders, i.e., what stakeholders actually think about the organization (Brown et al., 2006). Adopting the relational school of thought, this study emphasizes a broader stakeholder approach, recognizing that reputation emerges through continuous interactions with consumers, employees, regulators, suppliers, and the wider public

(Balmer, 1998). This perspective aligns with stakeholder theory (Freeman, 1984), which maintains that organizations must balance multiple stakeholder interests to ensure long-term reputational stability and legitimacy.

Accordingly, CR has been further conceptualized through two primary components: brand reliability and brand benevolence (DelVecchio, 2000). Brand reliability refers to the extent to which an organization delivers on its promises, thereby reducing uncertainty and increasing stakeholder trust. This aligns with the economic perspective that firms with strong reputations benefit from greater customer loyalty, lower marketing costs, and enhanced resilience in competitive markets. Brand benevolence, on the other hand, reflects an organization's ability to engage in socially responsible and ethical business practices, independent of direct financial incentives. This component is particularly significant in the CSR and sustainability discourse, where firms that actively engage in community development, environmental protection, and ethical labor practices tend to enjoy higher stakeholder approval and reputational strength. Employee perceptions play a critical role in reputation formation, as internal reputation directly influences external perceptions. Studies show that empowered employees—those who feel valued, respected, and engaged—become brand advocates, positively shaping CR through their interactions with customers and external stakeholders (Walsh and Beatty, 2007). Companies that align internal

corporate values with external brand identity foster higher employee commitment, leading to stronger reputational outcomes (Tourky et al., 2023).

Finally, CR is not merely a reflection of past actions but also a predictor of future stakeholder expectations. Stakeholders develop cognitive frameworks based on a firm's past behavior, influencing their expectations of how the company will act in the future (Mahon and Wartick, 2003). This has significant implications for corporate crisis management, as firms with strong reputations may enjoy greater resilience in the face of scandals, whereas firms with weaker reputations are more vulnerable to reputational collapse (Roberts and Dowling, 2002). This underscores the need for firms to actively shape and manage stakeholder perceptions through strong CI, e.g., transparent communication, ethical leadership, and consistent strategic behavior.

In response to calls for interdisciplinary research in this area (Abratt and Mingione, 2017; Foroudi et al., 2024), we adopt a comprehensive approach to CI that integrates a variety of internal and external dimensions, in line with recent research in the hospitality and tourism context (Foroudi et al., 2024). These dimensions are empirically tested across different research contexts, consistent with Kitchen et al.'s (2013) assertion that analyzing a CI framework within a single field is limiting. CI embodies the essential, distinctive, and enduring qualities that define a corporation (Balmer, 2001, 2008; He and Balmer, 2007; Van Riel and

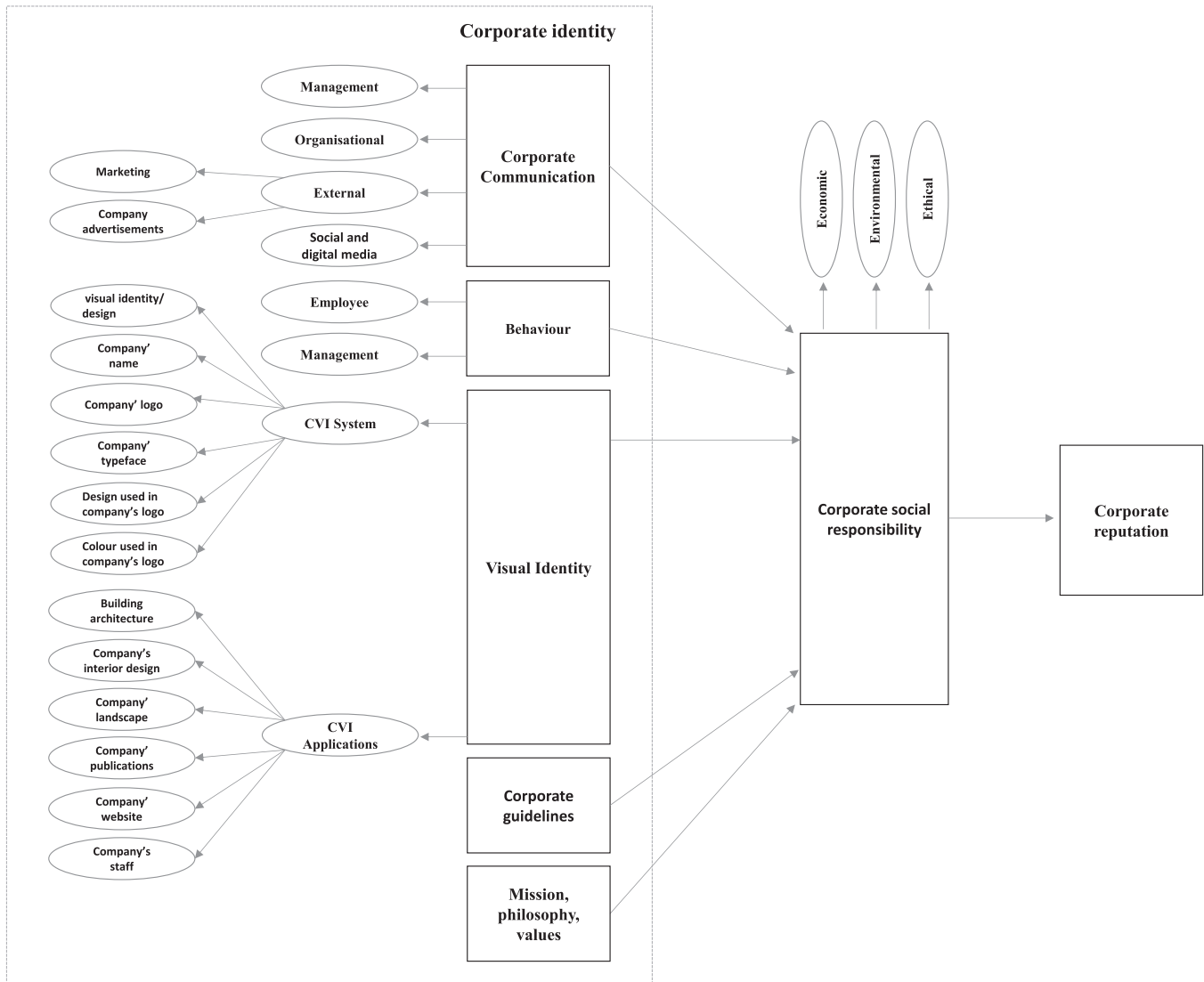


Fig. I. Research Conceptual Model.

Balmer, 1997). It serves as a medium for expressing a company's ethos (Bhattacharya et al., 2009; Melewar, 2003), core values, guiding beliefs, and stated mission (Balmer and Gray, 2003; Simões et al., 2005). CI spans the company's interactions (Balmer, 2001), activities (He and Mukherjee, 2009), and visual representations (Melewar, 2003), engaging all stakeholders (Foroudi et al., 2019, 2020).

In this context, we can argue that a cohesive CI suggests the necessary constructive tool that can be applied to managing a CSI and CR. Previous research (e.g., Balmer and Gray, 2003; Foroudi et al., 2014, 2024; Tourky et al., 2020) has posited that a firm's CI plays a role in shaping its social responsibility and reputation. However, there is a noticeable gap in empirical studies exploring the interrelationships among these concepts. Building on earlier findings, we hypothesize that CI has a bearing on both CSR and CR. Fig. 1 illustrates the research conceptual model.

3. Hypotheses development

3.1. Corporate identity and hypothesis development

CI plays a crucial role in shaping CSR and CR. A strong CI provides a foundation for ethical and responsible business practices, influencing how an organization is perceived by stakeholders. The interplay between CI, CSR, and CR has been widely studied, yet gaps remain in understanding how these constructs interact, particularly in different industry and organizational contexts.

3.2. Corporate identity and corporate social responsibility

CI defines an organization's values, mission, and culture, providing a strategic framework for CSR initiatives (Foroudi et al., 2021). Firms that integrate CSR into their CI enhance their credibility and legitimacy in the eyes of stakeholders (Tourky et al., 2020). Rather than being an external pressure, CSR is often internally driven, reflecting the ethical stance of a company (Basu and Palazzo, 2008). Several studies have argued that CSR should be viewed as a subset of CI, as ethical responsibility is a key component of a company's identity (Cornelius et al., 2007; Melewar and Jenkins, 2002). Moreover, a firm's ability to demonstrate socially responsible behavior signals its commitment to sustainable and ethical practices, reinforcing its competitive position (Berrone et al., 2007). CSR initiatives embedded within CI contribute to long-term business success by fostering trust and stakeholder loyalty. This alignment ensures that CSR efforts are authentic rather than reactive or merely compliance-driven (Ligeti and Oravecz, 2009). Given this perspective, it is necessary to empirically test whether CI significantly influences CSR, confirming the nomological validity of CI measurement (Tourky et al., 2020). Thus,

H1. : *Corporate identity positively relates to corporate social responsibility (CSR).*

3.3. Corporate identity and corporate reputation

One of the primary goals of CI management is to establish and maintain a favorable CR (Foroudi, 2020; Foroudi et al., 2014). However, the literature indicates ongoing confusion between the concepts of corporate image, identity, and reputation (Karaosmanoglu et al., 2011). While CI represents how a company sees itself and communicates its values internally (Markwick and Fill, 1997), CR is externally constructed based on stakeholders' perceptions (Mukherjee and Balmer, 2008). The relationship between the two is well-documented, with scholars agreeing that CI serves as a foundation for CR (Balmer, 2006; Balmer and Gray, 2003; Foroudi et al., 2014; Schultz and Hatch, 2003). This link is particularly pronounced in industries where employee behavior is a direct reflection of CI, such as hospitality and tourism (Foroudi et al., 2024). Here, employees play a critical role in communicating CI to

customers, reinforcing the organization's reputation as customer-oriented and reliable. Therefore, firms with a strong CI are more likely to shape positive reputations, strengthening their market position and stakeholder trust. So,

H2. : *Corporate identity positively relates to corporate reputation.*

3.4. Corporate social responsibility and corporate reputation

CSI is widely recognized as a key determinant of CR. When organizations engage in socially responsible activities, they enhance their legitimacy and stakeholder acceptance, leading to improved public perceptions (Foroudi et al., 2024; Fombrun, 2005; Pham and Tran, 2020). CSR is frequently incorporated into corporate marketing strategies as a means of communicating a company's commitment to ethical business practices and social well-being (Balmer et al., 2011; Bhattacharya et al., 2009). This strategic alignment helps companies differentiate themselves and fosters a positive CR (Agarwal et al., 2015).

Recent empirical studies have reinforced the link between CSR and CR (Ali et al., 2015; González-Rodríguez et al., 2021; Kim et al., 2020; Rothenhoefer, 2019). Firms that actively promote CSR initiatives experience enhanced reputational benefits, as stakeholders increasingly evaluate organizations based on their ethical and social impact. Conversely, inconsistencies in CSR commitments can result in reputational damage, particularly in sectors subject to high levels of ethical scrutiny (Powell, 2011). Thus, the following hypothesis is proposed:

H3. : *Corporate social responsibility positively relates to corporate reputation.*

4. Methodology

This research utilizes a cross-disciplinary methodology. The item measurement for CI and its primary components were derived from a review of the literature, qualitative research, and scales recognized in previous studies. Following suggestions by previous studies (Foroudi et al., 2023; 2024; Brakus et al., 2009; Grappi et al., 2018; Homburg et al., 2015) and relevant studies in the marketing, design, organization, and management literature, this investigation encompasses seven studies spread across two phases. Prior to the first phase, we examined papers related to corporate/organizational identity from various fields, from which we then formulated our definitions. In the first study, we held detailed discussions with managers. For a more robust validation of our findings and a comprehensive conclusion, the second study involved focus group sessions with employees.

In Phase II, a pre-test was employed to recognize whether the measurement instruments are reliable, valid, and clearly produced (Study III). In Study IV, we gathered surveys from UK employees and used exploratory factor analysis (EFA) to ascertain the dimensional structure of the CI scale, while also proving the criterion validity of the items. Furthermore, to authenticate our item measurements, we sourced data from Iran (Study V) and Malaysia (Study VI). We then utilized exploratory and confirmatory factor analyses, along with structural equation modeling, to delve deeper into the dimensional framework of the ties among CI.

The UK, Malaysia, and Iran were chosen based on their distinct economic, cultural, and regulatory environments, which offer a diverse perspective on CI, CSR, and CR in SMEs. The UK represents a mature hospitality market with well-established corporate governance structures and CSR frameworks. Malaysia, as an emerging economy, has rapidly evolving CSR regulations and brand management strategies. Iran provides an example of a market with distinct regulatory challenges and socio-political constraints, where CI and CSR strategies may be implemented differently. This cross-cultural approach enhances the generalizability of findings and highlights variations in CI-CSR-CR relationships across different institutional settings.

A purposive sampling approach was employed to recruit

participants, ensuring representation from diverse sectors within the hospitality and tourism industry. The study targeted professionals in managerial and executive roles within SMEs, as they possess strategic decision-making insights regarding CI, CSR, and CR. Participants were selected based on their experience (minimum three years in the industry) and their firm's active engagement in branding and CSR activities. To ensure geographical and organizational diversity, recruitment was conducted through professional networks, industry conferences, and direct outreach via emails and LinkedIn.

4.1. Study I and Study II: Qualitative study

Our qualitative study was designed to (i) identify underlying patterns, themes, and categories to discern "what is genuinely pertinent and significant in the data" (Patton, 1990, p. 406), (ii) enhance our comprehension of the fundamental elements of CI, and (iii) gain a clearer grasp of the importance and relevance of these components. This preliminary study was instrumental in formulating the measurement items for constructs, reflecting terms and expressions commonly used by both managers and staff. Drawing from prior definitions, we constructed our interview guidelines.

Participants for these studies were recruited from hospitality and tourism SMEs in the UK, Malaysia, and Iran. SMEs were defined based on the number of employees and annual turnover, following each country's specific criteria. The selection focused on SMEs due to their unique operational dynamics and significant role in the hospitality industry. We approached SMEs specializing in various sectors within hospitality, such as lodging, food services, and tourism, to capture a broad spectrum of insights.

In Study I, our research methodology involved interviewing decision-makers and marketing managers responsible for the company's CI. We conducted 19 in-depth interviews, totaling 1271 minutes, with an average duration of 65 minutes per interview (12 males and 7 females; the majority aged between 50 and 60). These interviews were conducted face-to-face and online, depending on participants' availability and preferences. In Study II, we conducted 18 interviews with employees and experts, lasting approximately 1461 minutes, with an average of 52 minutes per interview (14 males and 4 females; the majority aged between 30 and 40). Additionally, we conducted 8 focus groups with employees, comprising 4–6 persons per group (18 females and 12 males; the majority aged between 20 and 30), totaling 845 minutes with an average of 120 minutes per session. These were conducted both face-to-face and online to ensure comprehensive participation. Conducting interviews allowed us to obtain in-depth, individual perspectives from managers and experts, while focus groups facilitated broader discussions and interactions among employees, providing a more dynamic understanding of CI's impact. This combination enriched our data and provided a holistic view of the subject. We asked structured yet open-ended questions tailored to different participant groups (managers, employees, experts) to elicit detailed responses. Examples of questions include "How do you perceive the role of CI in your organization's strategic initiatives?", and "Can you provide examples of how CSR activities influence employee morale and CR?" The interview guides, framed to ensure relevance and clarity, are provided as [supplementary information](#).

All interviews and focus group sessions were recorded using audio devices and transcribed verbatim to ensure accuracy. For some participants who were uncomfortable with recording, detailed note-taking was employed. The data were then coded using QSR NVivo software, which facilitated a thorough and nuanced interpretation. NVivo's capabilities in visualizing themes and managing data enhanced our analysis process, ensuring reliability, simplicity, and transparency (Esterberg, 2002). Our multi-stage coding process involved identifying initial codes, grouping them into themes, and continuously refining these themes to align with our research objectives. Examples of codes include "corporate communication," "visual identity," and "employee engagement." This systematic

approach ensured the development of coherent themes from the coded data. To ensure trustworthiness, we adhered to Lincoln and Guba's (1985) benchmarks, including internal authenticity, credibility, external validity, and transferability. Rigorous multi-stage coding and verbatim transcription maintained objectivity and confirmability.

Based on our qualitative evaluation, we initially formulated 178 measurement items related to CI. These items underwent scrutiny by a panel of eight domain experts, who evaluated their face and content validity. Using a three-point scale (1 = distinctly indicative, 2 = moderately indicative, 3 = not indicative), we retained 152 items deemed distinctly indicative (Bearden et al., 2001; Tian et al., 2001). This research contributes significantly by introducing a triadic framework that integrates CI, CSR, and CR. This framework offers a holistic view that aligns with contemporary understandings of sustainable branding. For hospitality practitioners, this study provides a strategic lens through which CI can be aligned with CSR efforts and reputation management to foster a sustainable hospitality brand image. The framework also serves as a strategic tool for organizations to evaluate their brand's sustainability comprehensively, ensuring improvements are made concertedly across identity, responsibility, and reputation domains.

4.2. Study III: Pre-study

Study III was designed to fine-tune the preliminary set of items before embarking on the primary data collection phase. Respondents marked their answers using a seven-point Likert scale that ranged from (1) strongly disagree to (7) strongly agree. This scale was employed to ensure desirable characteristics relating to the distribution of responses about CI. Out of the responses we gathered, 114 were from both employees and managers from the hospitality and tourism industry. We discarded seven questionnaires due to incomplete data, resulting in an evaluation of 107 through EFA. This analysis revealed 20 distinct constructs, identified theoretically, using oblique rotation (promax). Only items that had eigenvalues exceeding 1 and those that loaded distinctly on separate components were kept. Due to cross-loading and subpar reliability, 18 items were discarded, leaving 83 items for the subsequent phase. Furthermore, we assessed the internal consistency by determining Cronbach's alpha for each construct. All values were acceptable, with the lowest being 0.845.

4.3. Study IV: Survey

During Study IV (Phase II), certain items were excluded based on the CFA. This study aimed to validate the consistency of the item measurements, enhance the explained variance, and bolster the universality of the results. Data were collected from hospitality and tourism SMEs in the UK, following guidelines from Morgan et al. (2004). Four research assistants helped gather the data, resulting in 329 questionnaires through face-to-face interactions with managers and employees. Twelve of these were discarded due to ambiguity (Brakus et al., 2009). Additionally, 178 questionnaires were obtained via an online survey. Integrating both offline and online data collection techniques helps curb socially desirable responses by providing respondents with varied environments to share their perspectives, thereby reducing the pressure to conform to perceived expectations. Some SMEs from Study I and Study II were included in Study IV to maintain consistency and track changes over time. A total of 495 completed and valid questionnaires were retained for further analysis. The bulk of the respondents were male (62.8 %), with junior managers accounting for 28.7 % and middle managers representing 26.1 %. The predominant age brackets were 35–44 years (31.5 %) and 45–54 years (24.9 %), with 35.4 % holding a postgraduate degree.

The sampling list was derived from the registered Companies Directory. Each shortlisted organization was approached telephonically to pinpoint key informants well-versed in the firm's CI and to secure

their participation agreement. Subsequently, the researchers or their assistants visited these firms to gather data. Anonymity was assured to all individual participants and the involved organizations. Post data collection, potential non-response bias was evaluated by contrasting the first 50 respondents with the last 50, revealing no evident concerns. Furthermore, the internal consistency of the constructs was determined using Cronbach's alpha, with all values being commendably high, exceeding 0.867 (as shown in Web Appendix I).

The CFA was conducted to ascertain if the 20 factors comprising 83 items were accurately represented within the principal CI themes and were straightforward in their interpretation. The model showcased a commendable fit to the data, with indices including RMSEA at 0.044, IFI at 0.968, TLI at 0.937, and CFI at 0.942. The CR metrics for the constructs exceeded the benchmark value of 0.70, indicating strong internal consistency. There is clear evidence of convergent validity, given that the average variance extracted (AVE) is at 0.677, which is above the recommended 0.50 threshold. Given the significant proportion of variance in the individual markers attributed to the latent construct, the findings offer empirical backing for our devised scale. To ensure discriminant validity, we utilized the Fornell-Larcker criterion and cross-loadings analysis. Discriminant validity is established when the square root of the AVE for each construct is greater than the correlations between that construct and all other constructs in the model. Our analysis confirmed this criterion. Additionally, cross-loadings were examined to verify that items loaded more strongly on their respective constructs than on any other constructs. These results collectively support the discriminant validity of our measurements, ensuring that the constructs are distinct and accurately measured in our model. (Due to word limitations, the full presentation of statistics is not possible. The detailed results of discriminant validity are available from the authors upon request).

4.4. Study V: Corporate identity to predict corporate social responsibility and reputation

Study V is centered on the continued validation of the CI scale and its influence on CSR and reputation. With regard to the procedure adopted, to ensure consistency across different groups, this study initiated a survey targeting employees in hospitality SMEs in Iran. The questionnaire, originally in English, was translated into Farsi by the second author, who is proficient in the language. For accuracy, we utilized the back-translation technique and also engaged a group proficient in both languages for further verification (c.f. Harpaz et al., 2002). Our outreach was specific to those knowledgeable about CI, ensuring meaningful responses. Out of the feedback, 482 questionnaires were deemed usable. Regarding the participant demographics: 63.3 % were male; 47.1 % were aged 30–39 and 29 % were aged 20–29; and 78.4 % held a postgraduate degree. Testing the measurements' psychometric properties with Cronbach's alpha indicated a reliable result of 0.866, which is suitable for research as highlighted by Hair et al. (2006) and Nunnally (1978) (Web Appendix III). To confirm discriminant validity, we applied the Fornell-Larcker criterion and examined cross-loadings. Each construct's square root of AVE exceeded its correlations with other constructs, and items had higher loadings on their own constructs than on others. These findings verify the distinctiveness and precision of our measurements (Web Appendix III).

The confirmatory factor analysis (CFA) demonstrates notable factor loadings, model fit metrics (with RMSEA = 0.044, CFI = 0.938, TLI = 0.932, and IFI = 0.938), and a favorable AVE value of 0.870. The CR values surpass the threshold of 0.634, highlighting convergent validity. To address potential method biases, we applied Harman's one-factor test, comparing the original to a fully constrained model, following methodologies from various cited studies. The findings revealed no major concerns regarding method biases. The model's overall fit was commendable, with fitting metrics and factor loadings between 0.606 and 0.944, reinforcing the convergent validity of the constructs. Hypothesis 1 probed the relationship between CI and CSR, and as anticipated, a positive connection

was established (H1: $\gamma = .612$, $t = 8.489$). Hypothesis 2 postulated a positive link between CI and CR, which was confirmed (H2: $\gamma = .564$, $t = 3.955$). However, the discovery of a negative correlation between CSR and reputation (H3: $\gamma = .26$, $t = 1.389$, $p = .165$) was unexpected and led to the rejection of H3.

4.5. Study VI: Corporate identity to predict corporate social responsibility and reputation

To evaluate the CI scale's relevance, we followed the same data collection method as in Study V. We conducted two separate studies targeting hospitality and tourism SMEs in Iran and Malaysia to evaluate the applicability and relevance of the CI scale. This approach helps in understanding cultural and regional differences in the link between CI, CSR, and CR. By comparing data from two distinct countries, we can better generalize our findings and enhance the robustness of our conclusions. We gathered data from 309 Malaysian hospitality and tourism SME employees. Of these respondents, 63.4 % were female; 39.2 % were aged between 20 and 29 and 35.3 % were aged between 30 and 39; and 51.1 % had postgraduate or higher education, while 48.9 % held undergraduate degrees. The reliability of all measures, indicated by Cronbach's alpha, was above 0.882 (Web Appendix VI).

Our confirmatory factor analysis (CFA) indicated a strong fit with metrics like TLI at 0.923, CFI at 0.930, IFI at 0.931, and RMSEA at 0.044. Factor loadings were noteworthy and significant, with values between 0.601 and 0.958. AVE values for all constructs exceeded 0.50. Additionally, CR coefficients for the constructs exceeded the 0.753 threshold, demonstrating convergent validity (Web Appendix VI). We also examined common method variance assessment, which showed that both models shared a variance and were statistically different, and we found no consideration of method biases. To inspect the assessment model, the results demonstrate good fit (TLI = 0.932; CFI = 0.935; IFI = 0.935; RMSEA = 0.041). Additionally, the results indicate factor loadings ranging between 0.601 and 0.958 ($p < .01$), suggesting substantial evidence of convergent validity for the constructs. We further analyzed the relationships between CI and CSR (H1: $\gamma = 0.708$, $t = 3.045$), CI and CR (H2: $\gamma = 1.246$, $t = 3.52$), and CSR and reputation (H3: $\gamma = 0.579$, $t = 2.402$). All these relationships were found to be significant.

4.6. Study VII: Replication of corporate identity scale to predict corporate social responsibility and reputation

In Study VII, we aggregated data from the UK, Iran, and Malaysia, encompassing a total of 1211 samples. This combined data set allowed us to perform a more comprehensive analysis and validation of the CI scale across different regions and business contexts. The objective was to ensure that our findings are applicable on a broader scale and not limited to the SMEs initially studied. The items measured showcased a single dimension, and the CFA confirmed a good fit with values such as IFI = 0.956, TLI = 0.951, CFI = 0.956, and RMSEA = 0.034. The internal consistency of all measurements was ensured with a Cronbach's alpha greater than 0.771. We also assessed the reliability of these measures using composite reliability. The results exceeded the recommended threshold, with a value of 0.616 > 0.7, indicating a good reliability level, as cited by Hair et al. (2006). The study further investigated convergent validity using standard error values and CFA loadings (Web Appendix II). The results demonstrated significant construct loadings and items, with a CR/t-value surpassing 1.96, as referenced by Anderson and Gerbing (1988) and Foroudi et al. (2014).

Using the combined data, the results from the CFA showed a strong model fit, with values such as RMSEA = 0.039, TLI = 0.938, CFI = 0.94, NFI = 0.91, IFI = 0.94, and RFI = 0.907, as cited by Hair et al. (2006). The factor loadings varied between 0.601 and 0.958 ($p < .01$), indicating evidence of the convergent validity of the constructs. We further analyzed the relationships between CI and CSR (H1: $\gamma = 0.639$, $t = 12.876$), CI and reputation (H2: $\gamma = 0.297$, $t = 6.741$), as well as CSR

and reputation (H3: $\gamma=0.561$, $t = 8.275$). The findings confirmed that all these relationships were statistically significant.

5. Discussion

In a series of studies, we developed and empirically tested dimensions of a CI scale and relation to CSR and CR that is psychometrically sound and invariant. We identified 20 factors of CI (namely, management communication, organization communication, marketing communication, company advertisements, social and digital media, company's visual identity, company name, logo, company typeface, design, color, building architecture, interior design, landscape, publications, website, staff, employees' behavior, management behavior, corporate guidelines, and mission, philosophy, and values) with 81 items that reflect 5 dimensions: corporate communication, behavior, visual identity, corporate guidelines, and mission, philosophy, and values. This paper, reporting the development and validation of a measure of CI, records a novel conceptualization of CI elements in SMEs operating within the hospitality sector, that results in a better understanding of the concept from a multidisciplinary perspective, providing a much-needed theoretical clarification of CI's key dimension for small and medium-sized hospitality businesses.

The first dimension, corporate communication, reflects controlled and uncontrolled communication, capturing management, organizational, marketing, and social media communication, all of which involve reinforcing brand identity, attracting customers, and building internal and external stakeholder relationships. For example, items such as "Our management communication targets our employees who are an important part of projecting what we stand for", "Our management communication always considers our core values as strategic building blocks in targeting employees", and "My company utilizes every chance to convey our mission, vision, and core values to employees" highlight that management communication in hospitality SMEs plays a crucial role in aligning employees with corporate values and ensuring internal consistency in CI messaging. This is consistent with prior studies, which suggest that when SMEs consistently reinforce corporate messaging, employees become more engaged with corporate values and are more likely to embody them in their interactions with customers (Pisicchio and Toaldo, 2021).

Further, the findings show organization communication in hospitality SMEs extends beyond internal messaging to include communication with investors, suppliers, and distributors, ensuring brand alignment across the business ecosystem. This is reflected through items such as "Our organization always communicates the vision and mission to establish a favorable image and a good reputation amongst its external stakeholders" and "Our organization always communicates our vision, mission, and core values as strategic building blocks of its business partners". These findings align with research demonstrating that SMEs depend on organizational communication to establish trust and credibility with external stakeholders (Lin et al., 2023). Unlike large corporations that already have strong brand recognition, hospitality SMEs rely on consistent external messaging to build a competitive presence (Kallmuenzer, Zach, Wachter and Kraus, 2021).

The communication dimension also includes social and digital media, with items such as "Our company's social and digital media communicate our corporate identity to outsiders", "Our company's social and digital media are well-coordinated", and "Our company's social and digital media are used by our stakeholders to share their experiences and knowledge". These highlight the growing role of digital platforms in CI reinforcement and in enhancing CI visibility and stakeholder engagement (Siti-Nabiha, Nordin and Poh, 2021), enabling customers and stakeholders to actively participate in brand conversations (Serman and Sims, 2023).

The second dimension confirms that visual identity, including the corporate visual identity (CVI) system and its application, is a fundamental component of CI in hospitality SMEs, encompassing elements

such as corporate design, company name, logo, typeface, color, architecture, interior design, publications, websites, and staff presentation. Findings show that consistent visual branding enhances brand recognition, customer engagement, and competitive positioning, supporting previous research by Tourky et al. and Foroudi et al. (2024). Items such as "Our company identity is embedded in our corporate design elements, e.g., logo, color, website" and "Our visual identity is memorable" align with studies emphasizing the importance of branding simplicity for SMEs with limited marketing budgets. Unlike large hospitality corporations that rely on mass media branding, SMEs must strategically utilize distinct and memorable visual identity elements to enhance long-term brand recall and differentiation (Razak et al., 2022). The findings further highlight the role of tangible branding elements such as architecture, interior design, and staff presentation in shaping brand perception with items such as "Our company's buildings and facilities are one of the major means of projecting its identity". This aligns with prior research on hospitality aesthetics contributing to customer experience and corporate branding (Fan et al., 2023). Additionally, digital branding is becoming increasingly essential, as evidenced by items such as "Our company's social media communicates our corporate identity to outsiders", supporting findings that a digital presence strengthens stakeholder engagement and brand credibility (Foroudi et al., 2024).

Regarding the third dimension, behavior, the findings confirm the importance of management's public role in CI management and the critical function of employees as brand ambassadors. The findings demonstrate that leaders are not only responsible for operational oversight but also serve as direct brand representatives with items such as "Our management takes every chance to highlight the company's core values on public occasions" and "Top management communicates the vision and mission to establish a favorable image and a good reputation amongst internal stakeholders". This highlights the role of leadership engagement in strengthening the brand credibility to both internal and external stakeholders. The findings support prior findings that leaders in SMEs act as brand custodians, shaping public perception through direct engagement in industry events, media interactions, and customer relations (Stylos et al., 2024), and play a significant role in ensuring that employees understand and embody corporate values (Razzak, Saridakis and Georgellis, 2024).

Prior research has highlighted that SME leaders must maintain a visible public presence to strengthen CR and ensure external brand alignment (Ocloo, Coffie and Bukari, 2024). The findings of this study support previous studies that emphasize the role of SME leadership in brand-building efforts. Unlike large corporations, where marketing and PR teams handle CI messaging, hospitality SMEs rely on owner-managers and senior leaders to shape and communicate brand values (Stylos et al., 2024). Research indicates that leaders in hospitality SMEs play a dual role—internally reinforcing company values to employees and externally promoting brand credibility to customers and stakeholders (Lu and Ahn, 2024). This aligns with research demonstrating that SME leaders play a significant role in ensuring that employees understand and embody corporate values (Razzak, Saridakis and Georgellis, 2024). In contrast to the formalized communication strategies in large organizations, where corporate values are reinforced through structured training programs, SMEs rely on leader-led messaging in internal meetings to drive employee alignment (Stylos et al., 2024).

Further, employee behavior is a critical determinant of CI in hospitality SMEs, where customer service interactions directly shape brand perception. Items such as "Employees are aware that their behavior outside the company gives cues about our core values", "Employees show great enthusiasm in communicating the core values to customers", and "Employees' behaviors reflect the customer's views about what we stand for" highlight the role of employee engagement in sustaining CI. The findings confirm prior research on the significance of employee-driven brand reinforcement in hospitality SMEs where frontline employees serve as the primary CI representatives. Also, the findings show

employees in service-oriented SMEs internalize corporate values and communicate them to customers, reinforcing brand perception through direct interactions (Razzak et al., 2024). This aligns with previous studies suggesting that organizational identification among employees enhances service quality, customer trust, and long-term brand loyalty (Ocloo et al., 2024). For example, the abovementioned item “Employees are aware that their behavior outside the company gives cues about our core values” supports research on informal brand representation in SMEs, which suggests that employee conduct beyond the workplace plays a role in shaping customer perceptions and stakeholder relationships (Stylos et al., 2024).

The fourth dimension, corporate philosophy, values, and mission, confirms that these are critical components of CI in hospitality SMEs, guiding both internal decision-making and external stakeholder engagement. Formalized rules and policies are instrumental in reinforcing corporate philosophy and guiding organizational actions, as shown by the item “The formal rules and policies guide us where we are going”. This is consistent with research suggesting that SMEs that embed corporate values into operational policies tend to have higher levels of employee alignment and stakeholder trust. Unlike previous studies that position mission statements as mere symbolic tools, this study finds that SMEs actively integrate their corporate philosophy into business practices, ensuring alignment between vision and execution. This reinforces the argument that mission-driven SMEs in hospitality outperform competitors in areas such as customer engagement, ethical business practices, and long-term brand loyalty (Duygulu et al., 2016).

The fifth dimension, corporate guidelines, confirms that corporate guidelines serve as a fundamental mechanism for articulating and interpreting corporate principles in hospitality SMEs, ensuring alignment between identity, values, and operational practices. Items such as “Our corporate guidelines articulate and interpret our corporate principles” and “Our corporate guidelines are aligned with our identity” support previous research suggesting that SMEs tend to rely on corporate guidelines as a flexible yet structured tool to communicate business philosophy and service expectations (Lu and Ahn, 2024), unlike large hospitality corporations that have centralized governance frameworks. Furthermore, the findings support the notion that well-structured corporate guidelines enhance brand coherence, employee alignment, and regulatory compliance. Items such as “I like our corporate guidelines” align with previous studies suggesting that clear and relevant corporate policies contribute to employee engagement and commitment to corporate values (Piot-Lepetit, 2025). Finally, CI has a behavioral impact; it affects CSR and CR. Across different country contexts, the findings confirm the strong link between CI and CSR, as well as between CI and CR. However, the relationship between CSR and CR varies across different markets, suggesting that CSR’s impact on CR is not universal and might be influenced by contextual factors such as stakeholder perceptions, communication strategies, and cultural expectations.

For the aggregate sample (the UK, Iran, Malaysia), CI was strongly linked to CSR and CR, confirming that organizations with a clear and consistent CI are more likely to engage in meaningful CSR activities and maintain a strong reputation (Balmer, 2017; Melewar and Karasmanoglu, 2006). For Iranian SMEs in the hospitality sector, the positive link between CI and CSR, and between CI and CR aligns with previous studies suggesting that CI enhances both CSR engagement and stakeholder trust (Cornelius et al., 2007). Similarly, for Malaysian SMEs in the hospitality sector, CI again showed a strong influence on CSR and an even stronger relationship with reputation, further reinforcing the strategic importance of a well-communicated CI in reputation building (González-Rodríguez et al., 2021). These results collectively suggest that organizations with a well-established CI are more likely to embed CSR into their strategic framework and enhance their reputation, aligning with research emphasizing CI’s role in shaping ethical business practices and stakeholder perceptions (Balmer, 2017; Foroudi et al., 2024).

The relationship between CSR and reputation was inconsistent across countries, highlighting that CSR’s impact on reputation is highly

context-dependent. For the aggregate sample (the UK, Iran, Malaysia), the CSR-reputation relationship was positive and significant, indicating that CSR can enhance reputation when applied consistently across markets. However, the variation in effect sizes across different contexts suggests that CSR’s reputational impact is influenced by factors such as communication effectiveness, regulatory frameworks, and cultural expectations (Ali et al., 2015; Powell, 2011). For example, in Iran, the CSR-reputation link was weak and statistically insignificant, suggesting that CSR initiatives in hospitality SMEs in Iran may lack credibility or visibility among stakeholders (Khodaviren and Dhar-Bhattacharjee, 2024). This aligns with research indicating that CSR’s reputational benefits are contingent on stakeholder perceptions and industry norms (Powell, 2011). If CSR is perceived as superficial or disconnected from a firm’s core business strategy, it fails to generate meaningful reputational gains (Cornelius et al., 2007). However, in Malaysia, the CSR-reputation relationship was stronger and statistically significant, supporting findings that CSR enhances CR when effectively communicated and aligned with stakeholder expectations (Kim et al., 2020). This suggests that Malaysian stakeholders (e.g., consumers, employees, and investors) place a higher value on CSR initiatives and integrate them into their perception of CR (González-Rodríguez et al., 2021). These findings challenge the assumption that CSR automatically enhances CR, reinforcing the argument that CSR must be carefully aligned with CI and stakeholder expectations to be effective (Foroudi et al., 2024; Tourky et al., 2020).

Despite the substantial prior research on CI, to date, the development of comprehensive operational measures of CI has been limited. To the best of our knowledge, this is the first study to provide a psychometrically sound measure of CI from the hospitality and tourism industry, following a multi-disciplinary approach, running a series of qualitative and quantitative studies, and using samples from different cultural contexts (i.e., the UK, Iran, and Malaysia).

5.1. Theoretical and managerial implications

5.1.1. Theoretical contributions

The study provides several theoretical contributions. First, through seven empirical studies over two phases, this research empirically validates a CI scale in employees from hospitality and tourism SMEs in different research contexts (the UK, Iran, and Malaysia). The study identifies a total of 20 factors reflecting on key underlying components, which makes the measure easy to interpret. Although some of the factors identified in the study may be reinforcing previous research on CI, other factors provide a novel and insightful contribution. 1) This study introduces employee enthusiasm as a key driver of CI in SMEs (Razzak et al., 2024). The results show that in smaller firms, CI is often sustained through informal employee engagement, relying on personal initiative rather than strict guidelines (Lu and Ahn, 2024) or structured corporate branding policies. This advances internal branding research by demonstrating that brand commitment in SMEs is fostered not just through training but through a shared corporate philosophy and values (Tourky et al., 2020). 2) Another key divergence from previous studies is the dual emphasis on internal and external leadership messaging in CI management. While traditional CI frameworks position management behavior as primarily an external brand representative (Tourky et al., 2020), this study finds that internal messaging to employees is equally critical in hospitality SMEs (Lu and Ahn, 2024). Additionally, this study provides new evidence that SME managers in hospitality actively shape CI through everyday interactions, rather than through formalized policies. 3) This study is the first to position corporate guidelines as a dynamic strategic tool for maintaining identity consistency (Kekelidze and Kvachantiradze, 2025), which reinforces the view that identity is not only externally projected but also internally structured through policies, values, and employee engagement (Widjaja and Gunawan, 2024). This study challenges the perception that corporate guidelines are rigid compliance mechanisms. Unlike traditional views that treat corporate

guidelines as top-down administrative tools, this study highlights that guidelines in hospitality SMEs are also shaped by employee input and evolving market dynamics, making them more adaptable than in large corporations (Kekelidze and Kvachantiradze, 2025).

Also, the study provides empirical evidence on the reliability and validity of the proposed scale. This gives theoretical insight into how positive CI can be developed. Our study is one of the few to provide comprehensive and sound valid measurements of CI in the hospitality and tourism context. While previous studies have examined CI in other industries, the studies focusing on tourism and hospitality have mostly been either conceptual or exploratory (e.g., Martínez et al., 2014), and the quantitative research is scarce (Foroudi et al., 2024). In addition, through establishing positive relationships between CI, CSR, and CR, the scale can be used to assess the construct's effect on various variables, such as CSR and CR, supporting subsequent research in related fields. Therefore, the study provides evidence of the nomological validity of the CI scale and helps to integrate CI into the nomological network of organizational studies. Through establishing positive relationships between CI, CSR, and CR, the scale can be used to assess the construct's effect on various variables, such as financial performance.

Third, by modelling the mechanism by which dimensions of CI affect the output variables of CSR and CR, the study provides insights into how firms can develop a responsible set of values and, consequently, an effective and favorable CR. These findings are consistent with previous studies in the tourism and hospitality industry (Heikkurinen, 2010; Martínez et al., 2014), which suggest that a responsible image and reputation of the firm is the reflection of an internal identity. In order to have a more stable and favorable reputation, tourism and hospitality firms must focus on building a cohesive organizational identity (e.g., values, mission, vision, systems) based on responsible values rather than trying to manage their perceived image. This indicates that CSR can add value to tourism and hospitality firms through a favorable organizational image (Arendt and Brettel, 2010). Also, by drawing on previous studies that, either explicitly or implicitly, have linked CI to CR (e.g. Fombrun, 2005; Foroudi et al., 2014; 2024), we respond to Walsh et al.'s (2009, pp. 20–21) call to examine CR across 'highly individualized and interactive services', such as the hospitality sector, and we expand the drivers of CR, incorporating a wide range of organizational factors, systems, applications and different stakeholders including managers and employees.

This study contributes to CR theory by demonstrating that CSR's reputational benefits are context-dependent rather than guaranteed (Powell, 2011; Ali et al., 2015). The weak or non-significant relationship between CSR and CR in Iran challenges the widely accepted notion that CSR universally strengthens reputation. This suggests that other factors, such as stakeholder perceptions, communication effectiveness, and cultural expectations, shape CSR's impact on reputation (Khodaviren and Dhar-Bhattacharjee, 2024). In contrast, Malaysia showed a significant CSR-CR relationship suggesting that CSR's effectiveness is contingent on market expectations and regulatory frameworks (González-Rodríguez et al., 2021). This research also provides a cross-cultural validation of CI's influence on CSR and reputation. By testing CI, CSR, and CR relationships across three different cultural contexts (the UK, Iran, and Malaysia), this study provides empirical validation of CI's role in responsible business practices and reputation management. The positive CI-CSR and CI-CR relationships confirm existing theories, but the context-dependent CSR-reputation link emphasizes the importance of localized CSR strategies (Foroudi et al., 2024). These findings extend institutional theory by illustrating that regional regulatory environments, consumer expectations, and business norms shape the effectiveness of CI and CSR strategies in SMEs.

5.2. Managerial implications

The study has also implications for marketing practice. The findings demonstrate that CI positively relates to the performance indicators of

performance. Firms seeking to improve their business performance need to monitor their CI, including both the internal and external facets of the construct. The study offers a self-diagnostic tool to identify areas where further improvement is needed. Second, the CI scale highlights several areas for firms seeking to build/maintain superior CI. For example, firms can use the scale to improve CVI applications, corporate and external communication activities, the design of their visual identity, and corporate philosophy, and make necessary amendments when seeking to enhance CI consistency and strength among internal and external stakeholders. More specifically, social media should not just be a promotional tool but should also be a collaborative platform for brand storytelling (Porcu et al., 2019). Hospitality SMEs tend to adopt a more flexible, relationship-driven approach. Instead of relying on press releases and financial reports, SMEs often use direct engagement strategies, such as networking events and informal meetings, to communicate CI. Managers in SMEs must balance both roles—publicly reinforcing CR while internally ensuring employee alignment with firm values. Unlike CI models that emphasize high-level strategic communication, CI management should depend on regular reinforcement of values in day-to-day management practice. Managers should foster largely informal but equally influential, active employee engagement, encouraging personal initiatives rather than strict guidelines. Also, corporate guidelines must be continuously reviewed and aligned with the evolving expectations of customers, employees, and industry standards to remain effective (Widjaja and Gunawan, 2024). Leadership effectiveness in branding depends on regular reinforcement of values in day-to-day management practice. Focusing on these different areas would also enable a more rationale allocation of resources to improve aspects of CI.

CSR serves as an indicator of quality and CR, helping to reduce the (inevitable) perceived risk in consumers' decisions in the hospitality sector (Foroudi et al., 2024; Peng et al., 2023). Given the importance of reputation, hospitality companies should make annual CSR reports and key aspects of their CI publicly available so that customers, and other stakeholders, can have access to such information to make appropriate judgements (González-Rodríguez et al., 2021).

Managers should align their CI with CSR by identifying and addressing social issues that are relevant to their business. This can improve CR and demonstrate a commitment to ethical and sustainable practices. By engaging in CSR activities, firms will be able to communicate to their internal and external stakeholders the key characteristics of their CI, thereby building a favorable organizational image and reputation (Martínez et al., 2014) and, consequently, advancing sustainable branding strategies that prioritize environmental and social responsibility (Yu et al., 2025). This indicates that CSR initiatives should not be managed merely by a specific unit of the organization (e.g., communication department). Instead, CSR should be a concern of the entire organization, touching upon and aligning all units of the firm.

5.3. Limitations and future research

Like other studies, this study has several limitations. First, data for this study are based on the managers' perspectives of CI. However, there is always the potential for bias from self-reported data or cultural influences in cross-country comparisons. Future research using different stakeholders' perspectives as a research setting would help to compare and contrast the perspectives of managers and audiences, for example, about CI and perceived image. Second, although the study reports empirical data from hospitality SMEs in different countries, there is a need for caution before generalizing the findings. Future studies are needed to examine the applicability of the CI scale in different sectors. Third, researchers could enrich the CI agenda by exploring potential interrelationships between the CI factors and testing the scale's effect on other performance indicators, e.g., financial performance. Similarly, future research can also explore industry-specific CI challenges, such as the differences between luxury vs. budget, or large chains vs. independent hospitality companies. Further, future research can embed the CI

elements in the analysis of recent advancements in the business environment, such as digitalization, social media, or artificial intelligence (AI). For example, research is required on how managers can utilize social media to enhance CI (e.g., eWOM) or to explore how digitalization and AI can enhance the integration of CI, CSR, and CR to advance corporate sustainability and to manage risks effectively. In addition, there is a need to investigate how AI-driven digital tools impact corporate communication in SMEs and their role in long-term CI management.

While the study ensures representation from various SMEs across three countries, some limitations regarding the sample exist. The use of purposive sampling may introduce selection bias, as participants were drawn from professional networks and industry events. However, efforts were made to diversify the sample by including firms of different sizes, sectors, and geographic locations. Additionally, cross-cultural differences in CI and CSR perceptions may limit direct comparability; thus, findings should be interpreted within the context of each country's institutional and economic setting. Future research could extend this work to other emerging markets or large-scale enterprises to enhance the study's applicability.

CRedit authorship contribution statement

Foroudi Pantea: Writing – review & editing, Writing – original draft, Visualization, Validation, Supervision, Software, Resources, Project administration, Methodology, Investigation, Formal analysis, Data curation, Conceptualization. **Melewar T C:** Supervision, Project administration, Investigation. **Tzempelikos Nektarios:** Writing – review & editing, Writing – original draft, Visualization, Project administration, Investigation. **Che Ha Norbani:** Data curation. **Tourky Marwa:** Conceptualization, review & editing.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Appendix A. Supporting information

Supplementary data associated with this article can be found in the online version at [doi:10.1016/j.ijhm.2025.104224](https://doi.org/10.1016/j.ijhm.2025.104224).

Data Availability

Data will be made available on request.

References

- Abratt, R., Kleyn, N., 2012. Corporate identity, corporate branding and corporate reputations: reconciliation and integration. *Eur. J. Mark.* 46 (7/8), 1048–1063.
- Abratt, R., Mingione, M., 2017. Corporate identity, strategy and change. *J. Brand Manag.* 24 (2), 129–139.
- Agarwal, J., Osiyevskyy, O., Feldman, P.M., 2015. Corporate reputation measurement: alternative factor structures, nomological validity, and organizational outcomes. *J. Bus. Ethics* 130 (2), 485–506.
- Aguinis, H., Glavas, A., 2012. What we know and don't know about corporate social responsibility: a review and research agenda. *J. Manag.* 38 (4), 932–968.
- Ali, R., Lynch, R., Melewar, T.C., Jin, Z., 2015. The moderating influences on the relationship of corporate reputation with its antecedents and consequences: a meta-analytic review. *J. Bus. Res.* 68 (5), 1105–1117.
- Anderson, J.C., Gerbing, D.W., 1988. Structural equation modeling in practice: A review and recommended two-step approach. *Psychol. Bull.* 103 (3), 411–423.
- Arendt, S., Brettel, M., 2010. Understanding the influence of corporate social responsibility on corporate identity, image, and firm performance. *Manag. Decis.* 48 (10), 1469–1492.
- Balmer, J.M., 1995. Corporate identity: the power and the paradox. *Des. Manag. J.* (Former Ser.) 6 (1), 39–44.
- Balmer, J.M., 1998. Corporate identity and the advent of corporate marketing. *J. Mark. Manag.* 14 (8), 963–996.
- Balmer, J.M., 2001. Corporate identity, corporate branding and corporate marketing—Seeing through the fog. *Eur. J. Mark.* 35 (3/4), 248–291.
- Balmer, J.M., 2008. Identity based views of the corporation: Insights from corporate identity, organisational identity, social identity, visual identity, corporate brand identity and corporate image. *Eur. J. Mark.* 42 (9/10), 879–906.
- Balmer, J.M., 2017. Advances in corporate brand, corporate heritage, corporate identity and corporate marketing scholarship. *Eur. J. Mark.* 51 (9/10), 1462–1471.
- Balmer, J.M., Gray, E.R., 2003. Corporate brands: what are they? What of them? *Eur. J. Mark.* 37 (7/8), 972–997.
- Balmer, J.M., Greyser, S.A., 2006. Corporate marketing: Integrating corporate identity, corporate branding, corporate communications, corporate image and corporate reputation. *Eur. J. Mark.* 40 (7/8), 730–741.
- Balmer, J.M., Greyser, S.A., 2006. Corporate marketing: Integrating corporate identity, corporate branding, corporate communications, corporate image and corporate reputation. *Eur. J. Mark.* 40 (7/8), 730–741.
- Balmer, J.M., Powell, S.A., Hildebrand, D., Sen, S., Bhattacharya, C., 2011. Corporate social responsibility: A corporate marketing perspective. *Eur. J. Mark.* 45 (9/10), 1353–1364.
- Barnett, M.L., 2007. Stakeholder influence capacity and the variability of financial returns to corporate social responsibility. *Acad. Manag. Rev.* 32 (3), 794–816.
- Barnett, M.L., Jermier, J.M., Lafferty, B.A., 2006. Corporate reputation: The definitional landscape. *Corp. Reput. Rev.* 9, 26–38.
- Basu, K., Palazzo, G., 2008. Corporate social responsibility: A process model of sensemaking. *Acad. Manag. Rev.* 33 (1), 122–136.
- Bearden, W.O., Hardesty, D.M., Rose, R.L., 2001. Consumer self-confidence: Refinements in conceptualization and measurement. *J. Consum. Res.* 28 (1), 121–134.
- Berrone, P., Surroca, J., Tribó, J., 2007. Corporate ethical identity as a determinant of firm performance: a test of the mediating role of stakeholder satisfaction. *J. Bus. Ethics* 7, 35–53.
- Bhattacharya, C.B., Korschun, D., Sen, S., 2009. Strengthening stakeholder-company relationships through mutually beneficial corporate social responsibility initiatives. *J. Bus. Ethics* 85 (2), 257–272.
- Bick, G., Jacobson, M.C., Abratt, R., 2003. The corporate identity management process revisited. *J. Mark. Manag.* 19 (7–8), 835–855.
- Brakus, J.J., Schmitt, B.H., Zarantonello, L., 2009. Brand experience: what is it? How is it measured? Does it affect loyalty? *J. Mark.* 73 (3), 52–68.
- Bravo, R., Matute, J., Pina, J.M., 2016. Corporate identity management in the banking sector: effects on employees' identification, identity attractiveness, and job satisfaction. *Serv. Bus.* 10, 687–714.
- Brown, T.J., Dacin, P.A., Pratt, M.G., Whetten, D.A., 2006. Identity, intended image, construed image, and reputation: An interdisciplinary framework and suggested terminology. *J. Acad. Mark. Sci.* 34 (2), 99–106.
- Carroll, A.B., 1999. Corporate social responsibility: Evolution of a definitional construct. *Bus. Soc.* 38 (3), 268–295.
- Cornelissen, J., Christensen, L.T., Kinuthia, K., 2012. Corporate brands and identity: Developing stronger theory and a call for shifting the debate. *Eur. J. Mark.* 46 (7/8), 1093–1102.
- Cornelissen, J.P., Elving, W.J., 2003. Managing corporate identity: an integrative framework of dimensions and determinants. *Corp. Commun.: Int. J.* 8 (2), 114–120.
- Cornelius, N., Wallace, J., Tassabehji, R., 2007. An analysis of corporate social responsibility, corporate identity and ethics teaching in business. *J. Bus. Ethics* 76, 117–135.
- DelVecchio, D., 2000. Moving beyond fit: the role of brand portfolio characteristics in consumer evaluations of brand reliability. *J. Prod. Brand Manag.* 9 (7), 457–471.
- Devereux, L., Melewar, T.C., Dinnie, K., Lange, T., 2020. Corporate identity orientation and disorientation: A complexity theory perspective. *J. Bus. Res.* 109, 413–424.
- Duygulu, E., Ozeren, E., Işıldar, P., Appolloni, A., 2016. The sustainable strategy for small and medium sized enterprises: The relationship between mission statements and performance. *Sustainability* 8 (7), 698.
- Esterberg, K., 2002. Qualitative methods in social research. McGraw-Hill, Boston.
- Fan, Q., Chun, D., Ban, Q., Jiang, Y., Li, H., Xu, L., 2023. Mandatory disclosure of corporate social responsibility and the quality of earnings management. *Sustainability* 15 (17), 13026.
- Flint, D.J., Signori, P., Golcic, S.L., 2018. Corporate Identity Congruence: A meanings-based analysis. *J. Bus. Res.* 86, 68–82.
- Fombrun, C.J., 2005. A world of reputation research, analysis and thinking—building a corporate reputation through CSR initiatives: Evolving standards. *Corp. Reput. Rev.* 8 (1), 7–12.
- Foroudi, P., 2019. Influence of brand signature, brand awareness, brand attitude, brand reputation on hotel industry's brand performance. *Int. J. Hosp. Manag.* 76 (Jan), 271–285.
- Foroudi, P., 2020. Corporate brand strategy: drivers and outcomes of hotel industry's brand orientation. *Int. J. Hosp. Manag.* 88, 102519.
- Foroudi, P., 2023. Conceptualizing, measuring, and managing marketing assets: developing the marketing assets, communication focus, and capability nexus. *Corp. Reput. Rev.* 26 (3), 203–222.
- Foroudi, M.M., Balmer, J.M., Chen, W., Foroudi, P., 2019. Relationship between corporate identity, place architecture and identification: An exploratory case study. *Qual. Mark. Res.: Int. J.* 22 (5), 638–668.
- Foroudi, M.M., Balmer, J.M., Chen, W., Foroudi, P., Patsala, P., 2020. Explicating place identity attitudes, place architecture attitudes, and identification triad theory. *J. Bus. Res.* 109, 321–336.
- Foroudi, P., Cuomo, M.T., 2023. Business Digitalization: Corporate Identity and Reputation. Taylor & Francis.
- Foroudi, M.M. and Foroudi, P. (2020). Corporate identity: Definition and component, In TC Melewar, C. Dennis, and P. Foroudi, (Eds.), *Building corporate identity, image and reputation in the digital era*, Routledge, UK.

- Foroudi, M.M., Foroudi, P., Balmer, J.M., 2021. Corporate identity: Definition and components. In *Building Corporate Identity, Image and Reputation in the Digital Era*. Routledge, pp. 11–74.
- Foroudi, M.M., Foroudi, P., 2021. *Corporate Brand Design*. Routledge, London. <https://doi.org/10.4324/9781003054153>.
- Foroudi, P., Marvi, R., Cuomo, M.T., Bagozzi, R., Dennis, C., Jannelli, R., 2023. Consumer perceptions of sustainable development goals: Conceptualization, measurement and contingent effects. *Br. J. Manag.* 34 (3), 1157–1183.
- Foroudi, P., Melewar, T.C., Gupta, S., 2014. Linking corporate logo, corporate image, and reputation: An examination of consumer perceptions in the financial setting. *J. Bus. Res.* 67 (11), 2269–2281.
- Foroudi, P., Turan, C.P., Melewar, T.C., Dennis, C., Tzempelikos, N., 2024. Corporate identity management: A study of employees' perceptions in the context of the retail and the hospitality and tourism sectors. *Int. J. Hosp. Manag.* 122, 103876.
- Freeman, R.E., 1984. *Strategic management: A stakeholder approach*. Pitman, Boston.
- Fuller, T., Tian, Y., 2006. Social and symbolic capital and responsible entrepreneurship: An empirical investigation of SME narratives. *J. Bus. Ethics* 67, 287–304.
- Galbreath, J., 2010. Drivers of corporate social responsibility: The role of formal strategic planning and firm culture. *Br. J. Manag.* 21 (2), 511–525.
- González-Rodríguez, M.R., Díaz-Fernández, M.C., Shi, F., Okumus, F., 2021. Exploring the links among corporate social responsibility, reputation, and performance from a multi-dimensional perspective. *Int. J. Hosp. Manag.* 99, 103079.
- Gotsi, M., Wilson, A., 2001. Corporate reputation management: living the brand. *Manag. Decis.* 39 (2), 99–104.
- Grappi, S., Romani, S., Bagozzi, R.P., 2018. Reshoring from a demand-side perspective: Consumer reshoring sentiment and its market effects. *J. World Bus.* 53 (2), 194–208.
- Hair, J.F., Anderson, R.E., Tatham, R.L., Black, W.C., 2006. *Multivariate data analysis*. Prentice Hall, Upper Saddle River, NJ.
- Harpaz, I., Honig, B., Coetsier, P., 2002. A cross-cultural longitudinal analysis of the meaning of work and the socialization process of career starters. *J. World Bus.* 37 (4), 230–244.
- He, H.W., Balmer, J.M., 2007. Identity studies: multiple perspectives and implications for corporate-level marketing. *Eur. J. Mark.* 41 (7/8), 765–785.
- He, H.W., Mukherjee, A., 2009. Corporate identity and consumer marketing: A process model and research agenda. *J. Mark. Commun.* 15 (1), 1–16.
- Heikkurinen, P., 2010. Image differentiation with corporate environmental responsibility. *Corp. Soc. Responsib. Environ. Manag.* 17 (3), 142–152.
- Homburg, C., Schwemmler, M., Kuehn, C., 2015. New product design: Concept, measurement, and consequences. *J. Mark. Res.* 52 (3), 41–56.
- Jenkins, H., 2009. A 'business opportunity' model of corporate social responsibility for small- and medium-sized enterprises. *Bus. Ethics: A Eur. Rev.* 18 (1), 21–36.
- Kallmuenzer, A., Zach, F.J., Wächter, T., Kraus, S., Salner, P., 2021. Antecedents of competition in small and medium-sized hospitality firms. *Int. J. Hosp. Manag.* 99, 103076.
- Karaosmanoglu, E., Bas, A.B.E., Zhang, J.K., 2011. The role of other customer effect in corporate marketing: Its impact on corporate image and consumer-company identification. *Eur. J. Mark.* 45 (9–10), 1416–1444.
- Kekelidze, N., Kvachantiradze, N., 2025. Labor rights and occupational safety and health (osh) analysis in tourism and hospitality sector of Georgia. *Vectors Soc. Sci.* 35–53.
- Khodaviren, M., Dhar-Bhattacharjee, S., 2024. CSR perceptions and practices in small hotels in urban cities. *J. Hosp. Tour. Insights* 7 (5), 3185–3203.
- Kim, M., Yin, X., Lee, G., 2020. The effect of CSR on corporate image, customer citizenship behaviors, and customers' long-term relationship orientation. *Int. J. Hosp. Manag.* 88, 102520.
- Kitchen, P.J., Tourky, M.E., Dean, D., Shaalan, A.S., 2013. Corporate identity antecedents and components: Toward a theoretical framework. *Corp. Reput. Rev.* 16, 263–284.
- Ligeti, G., Oravecz, Á., 2009. CSR communication of corporate enterprises in Hungary. *J. Bus. Ethics* 84, 137–149.
- Lin, M.S., Sharma, A., Pan, B., Quadri-Felitti, D., 2023. Information asymmetry in the innovation adoption decision of tourism and hospitality SMEs in emerging markets: A mixed-method analysis. *Tour. Manag.* 99, 104793.
- Lincoln, Y.S., Guba, E.G., 1985. *Naturalistic inquiry*. Sage, Newbury Park, CA.
- Lu, S., Ahn, J., 2024. The role of perceived value in shaping luxury service customers' self-brand connection. *Tour. Hosp. Res.* 24 (2), 203–214.
- Mahon, J.F., Wartick, S.L., 2003. Dealing with stakeholders: How reputation, credibility and framing influence the game. *Corp. Reput. Rev.* 6, 19–35.
- Markwick, N., Fill, C., 1997. Towards a framework for managing corporate identity. *Eur. J. Mark.* 31 (5/6), 396–409.
- Martínez, P., Pérez, A., Rodríguez del Bosque, I., 2014. Exploring the role of CSR in the organizational identity of hospitality companies: A case from the Spanish tourism industry. *J. Bus. Ethics* 124, 47–66.
- Marvi, R., Zha, D., Foroudi, P., 2024. Elevating B2B branding in a global context: integrating existing literature and proposing a forward-thinking conceptual framework. *Ind. Mark. Manag.* 120, 247–272.
- Melewar, T.C., 2003. Determinants of the corporate identity construct: a review of the literature. *J. Mark. Commun.* 9 (4), 195–220.
- Melewar, T.C. (Ed.), 2008. *Facets of corporate identity, communication and reputation*. Routledge, London.
- Melewar, T.C., Foroudi, P., Dinnie, K., Nguyen, B., 2018. The role of corporate identity management in the higher education sector: an exploratory case study. *J. Mark. Commun.* 24 (4), 337–359.
- Melewar, T.C., Jenkins, E., 2002. Defining the corporate identity construct. *Corp. Reput. Rev.* 5 (1), 76–90.
- Melewar, T.C., Karaosmanoglu, E., Paterson, D., 2005. Corporate identity: Concept, components and contribution. *J. Gen. Manag.* 31 (1), 59–81.
- Melewar, T.C., Karaosmanoglu, E., 2006. Seven dimensions of corporate identity: A categorisation from the practitioners' perspectives. *Eur. J. Mark.* 40 (7/8), 846–869.
- Moneva-Abadía, J.M., Gallardo-Vázquez, D., Sánchez-Hernández, M.I., 2019. Corporate social responsibility as a strategic opportunity for small firms during economic crises. *J. Small Bus. Manag.* 57, 172–199.
- Morgan, N.A., Kaleka, A., Katsikeas, C.S., 2004. Antecedents of export venture performance: A theoretical model and empirical assessment. *J. Mark.* 68 (1), 90–108.
- Mukherjee, A., Balmer, J.M., 2008. Preface: New frontiers and perspectives in corporate brand management: in search of a theory. *Int. Stud. Manag. Organ.* 37 (4), 3–19.
- Murillo, D., Lozano, J.M., 2006. SMEs and CSR: An approach to CSR in their own words. *J. Bus. Ethics* 67, 227–240.
- Nejati, M., Quazi, A., Amran, A., Ahmad, N.H., 2017. Social responsibility and performance: Does strategic orientation matter for small businesses? *J. Small Bus. Manag.* 55, 43–59.
- Nunnally, J.C., 1978. *Psychometric theory*. McGraw-Hill, New York.
- Ocloo, E.C., Coffie, L.S., Bukari, Z., Bashiru, S., 2024. Digitization of small and medium-size restaurant enterprises: the mediating role of owner/manager IT skill and moderating influence of COVID-19. *Cogent Bus. Manag.* 11 (1), 2358549.
- Patton, M.Q., 1990. *Qualitative evaluation and research methods*. SAGE Publications, inc.
- Peng, X., Wang, H., Fang, P., Song, W., Zhou, D., 2023. Mapping progress in hospitality CSR research: A bibliometric review from 2006 to 2023. *Journal Hosp. Tour. Manag.* 57, 284–302.
- Pham, H.S.T., Tran, H.T., 2020. CSR disclosure and firm performance: The mediating role of corporate reputation and moderating role of CEO integrity. *J. Bus. Res.* 120, 127–136.
- Piot-Lepetit, I., 2025. Strategies of Digitalization and Sustainability in Agrifood Value Chains. *Front. Sustain. Food Syst.* 9, 1565662.
- Pisicchio, A.C., Toaldo, A.M.M., 2021. Integrated marketing communication in hospitality SMEs: analyzing the antecedent role of innovation orientation and the effect on market performance. *J. Mark. Commun.* 27 (7), 742–761.
- Porcu, L., del Barrio-García, S., Alcántara-Pilar, J.M., Crespo-Almendros, E., 2019. Analyzing the influence of firm-wide integrated marketing communication on market performance in the hospitality industry. *Int. J. Hosp. Manag.* 80, 13–24.
- Powell, S.M., 2011. The nexus between ethical corporate marketing, ethical corporate identity and corporate social responsibility: An internal organizational perspective. In: *European Journal of Marketing*, 45. Roberts & Dowling, pp. 1365–1379, 2002.
- Razak, M.N.F., Bidin, R., Mohamad, B., Osman, M.N., Bakar, M.S.A., Tham, J.S., Utaber, N., 2022. Brand identity and halal in Malaysia's food SMEs: One tale from two model analyses. *Sustainability* 2022 13 (x, Malay).
- Razzak, B.M., Saridakis, G., Georgellis, Y., 2024. The impact of robotic working patterns on employee work life and job satisfaction: evidence from Bangladeshi restaurants in Greater London. *J. Entrep. Emerg. Econ.*
- Roberts, P.W., Dowling, G.R., 2002. Corporate reputation and sustained superior financial performance. *Strateg. Manag. J.* 23 (12), 1077–1093.
- Romaniuk, J., Sharp, B., Ehrenberg, A., 2007. Evidence concerning the importance of perceived brand differentiation. *Australas. Mark. J.* 15 (2), 42–54.
- Rothenhofer, L.M., 2019. The impact of CSR on corporate reputation perceptions of the public - A configurational multi-time, multi-source perspective. *Bus. Ethics: A Eur. Rev.* 28, 141–155.
- Russo, A., Perrini, F., 2010. Investigating stakeholder theory and social capital: CSR in large firms and SMEs. *J. Bus. Ethics* 91, 207–221.
- Sa Santos, M., 2011. CSR in SMEs: Strategies, practices, motivations and obstacles. *Soc. Responsib. J.* 7 (3), 490e508. <https://doi.org/10.1108/17471111111154581>.
- Schultz, M., Hatch, M.J., 2003. The cycles of corporate branding: The case of the LEGO company. *Calif. Manag. Rev.* 46 (1), 6–26.
- Serman, Z.E., Sims, J., 2023. Source credibility theory: SME hospitality sector blog posting during the Covid-19 pandemic. *Inf. Syst. Front.* 25 (6), 2317–2334.
- Sheehy, B., 2015. Defining CSR: Problems and solutions. *J. Bus. Ethics* 131, 625–648.
- Simões, C., Dibb, S., Fisk, R.P., 2005. Managing corporate identity: an internal perspective. *J. Acad. Mark. Sci.* 33 (2), 153–168.
- Siti-Nabiha, A.K., Nordin, N., Poh, B.K., 2021. Social media usage in business decision-making: the case of Malaysian small hospitality organisations. *Asia-Pac. J. Bus. Adm.* 13 (2), 272–289.
- Spence, L.J., Schmidpeter, R., Habisch, A., 2003. Assessing social capital: Small and medium sized enterprises in Germany and the U.K. *J. Bus. Ethics* 47 (1), 17e29.
- Stoian, M.C., Plakoyiannaki, E., 2024. Understanding international CSR in SMEs. *J. Small Bus. Manag.* 62 (4), 1828–1864.
- Stylos, N., Jiang, Y., Pergelova, A., 2024. Guest editorial: Marketing via smart technologies in hospitality and tourism. *J. Hosp. Tour. Insights* 7 (3), 1285–1293.
- Tantalo, C., Caroli, M.G., Vanevenhoven, J., 2012. Corporate social responsibility and SME's competitiveness. *Int. J. Technol. Manag.* 58 (1/2), 129e151. <https://doi.org/10.1504/IJTM.2012.045792>.
- Tian, K.T., Bearden, W.O., Hunter, G.L., 2001. Consumers' need for uniqueness: Scale development and validation. *J. Consum. Res.* 28 (1), 50–66.
- Tourky, M., Alwi, S.F.S., Kitchen, P., Melewar, T.C., Shaalan, A., 2020. New conceptualization and measurement of corporate identity: Evidence from UK food and beverage industry. *J. Bus. Res.* 109, 595–606.
- Tourky, M., Osman, S., Harvey, W.S., 2023. Aligning employee and organizational values to enhance organizational reputation. *Asian Bus. Manag.* 22 (4), 1618–1648.
- Van Riel, C.B., Balmer, J.M., 1997. Corporate identity: the concept, its measurement and management. *Eur. J. Mark.* 31 (5/6), 340–355.
- Walsh, G., Beatty, S.E., 2007. Customer-based corporate reputation of a service firm: scale development and validation. *J. Acad. Mark. Sci.* 35, 127–143.

- Walsh, G., Mitchell, V.W., Jackson, P.R., Beatty, S.E., 2009. Examining the antecedents and consequences of corporate reputation: A customer perspective. *Br. J. Manag.* 20 (2), 187–203.
- Widjaja, A.H., Gunawan, G., 2024. The Design of IoT-based Business Process for SME Digital Transformation: a Case of Unofficial Car Service Workshop. *J. Appl. Data Sci.* 5 (2), 698–711.
- Yu, J., Chiriko, A.Y., Kim, S.S., Moon, H.G., Choi, H., Han, H., 2025. ESG management of hotel brands: A management strategy for benefits and performance. *Int. J. Hosp. Manag.* 125, 103998.