Human Resource Management and Social Responsibility in the Tourism Sector: A Study of Tourism Companies

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Abstract

The study examines the impact of Human Resource Management (HRM) Practices and Corporate Social Responsibility (CSR) initiatives on employee satisfaction and the company's performance in tourism companies in the Erbil City. By using a quantitative research approach, data was collected from 200 employees in various tourism companies through a structured questionnaire. The study examined important HRM practices such as training and development, recruitment, performance evaluation and career development, as well as CSR initiatives related to environmental, community support and moral practice. The results showed that both HRM practices and CSR initiatives positively affect employees' satisfaction, which in turn increases the company's performance significantly. All hypotheses were supported, indicating that effective HRM practice and active CSR initiatives contribute to a productive and satisfied workforce, which has improved organizational products. The study emphasizes the importance of integrating HRM and CSR strategies to promote employees' involvement in the tourism sector and the success of the company. Based on these findings, tourism sectors receive recommendations for tourism companies to strengthen HRM and CSR practices for long -term development and stability.

Keywords: Human Resource Management, Corporate Social Responsibility, Tourism Sector, employee satisfaction, Company's Performance

Introduction

The tourism industry plays an important role in economic development in many countries, which contributes significantly to employment and revenue establishment (Lei et al., 2021). In recent years, the region has observed the increasing recognition of the importance of employees' satisfaction and composite organizational performance (Dadhabai & Kamara, 2022) and the increasing recognition of the importance of the importance of the Social Responsibility (CSR). Given the dynamic character of the tourist sector, companies should use the best practice in HRM and CSR to ensure permanent growth and competition (Martínez & Signes, 2021).

Human Resource Management in the tourism sector is important for maintaining high service standards and promoting employees' involvement (Tiago et al., 2020). Effective HRM practice, such as recruitment, training, performance management and employees' motivation, increase in job satisfaction and improve the company's performance. In addition, the initiative for corporate social responsibility has been given prominence, tourism companies have integrated moral trade practice, environmental and community engagement (Revila & Moure, 2020).

The aim of this study is to assess current HRM practices and CSR initiatives in tourism companies in the Erbil city. By examining these aspects, the research worker wants to understand their impact on satisfaction and general organizational performance. The study will consider current HRM practices in tourism companies in the Erbil city to understand how they affect employees and success in the business. In addition, it will analyze the implementation of CSR initiatives in these companies, it will explain how corporate social responsibility is integrated into their activities and its effect on stakeholders. In addition, the study will evaluate the impact of HRM and CSR practice on the satisfaction of staff and the company's results, and to emphasize significant relationships

between these factors. In addition, it wants to identify best practices and provide recommendations for improving HRM and CSR in the tourism sector to increase trade stability and employees' welfare. Finally, the purpose of the study is to identify challenges in implementing HRM and CSR practices in tourism companies, and providing insight into potential obstacles and solutions to improve these important aspects.

The findings from this research will contribute to the existing knowledge body by providing insight into HRM and CSR practice in the tourism industry, highlighting areas for improvement and providing strategic recommendations to companies to increase their operational efficiency and employees' welfare.

Human Resource Management (HRM):

Human resource management plays an important role in designing the guidelines and practices that control guidelines and practices that control relationships, recruitment, training and performance management, which are required to promote the culture of corporate social responsibility in all organizations (Bakanoğlu et al., 2023; Lê, 2023). By integrating sustainable practice into HRM, tourism companies can not only increase their operational efficiency, but can also improve employee involvement and satisfaction, and dedicate a more committed working group dedicated to the organization's social and environmental goals (İzci et al., 2021; Prakash et al., 2023). This commitment to corporate social responsibility can also attract socially conscious consumers, which can increase the company's reputation and competitive advantage in the market (Kostenkova, 2023). Ultimately, the facility of HRM strategies with corporate social responsibility initiatives promotes a positive organizational culture that prefers moral practice and community engagement, which paves the way for long -term success in the tourism industry (Jarkovská & Jarkovská, 2022). By promoting an environment where employees feel valuable and linked to the company's assignments, organizations can cultivate proudly and ownership

between their workforce, which is translated into high productivity and innovation (Abun et al., 2023). This overall approach not only comes to good employees and organization, but also contributes to permanent tourism practices that benefit the local communities and ecosystems, which ensures a bright future for all involved stakeholders (Rasdi et al., 2022).

Human Resource Management Practices:

Human Resource Management Practice plays an important role in implementing these strategies, as they help recruit, train and maintain those who are not only skilled, but also an alliance with commitment to organizational values and corporate social responsibility (Khan et al., 2021). By promoting the culture of inclusion and continuous development, organizations can strengthen their employees to take the initiative and make a meaningful contribution to both the company's goals and broad communities. This adjustment not only improves job satisfaction between employees' involvement and corporate social responsibility, but also improves innovation, as different approaches and thoughts thrive in an inclusive environment (İzci & Hamad Ameen, 2023; Nanayakkara & Sangarandeniya, 2021). Organizations that prefer these human resource management practices are likely to perform better performance and a strong reputation, and eventually lead to greater competition in the market (Ameen & Othman, 2021; Madhavkumar, 2023). Investment in employee development and promoting the culture of inclusion not only benefits the workforce, but also a loyal customer base, as consumers quickly want to support businesses that show moral practice and social awareness. Such commitment to corporate social responsibility and employee promotes a positive organizational culture, where individuals feel valuable and motivate them to contribute to their best efforts to achieve shared goals.

Corporate Social Responsibility (CSR):

The company's corporate social responsibility is an essential structure that guides companies in integrating social and environmental concerns into integrations with their activities and interactions. This approach not only improves the loyalty of the brands, but also improves innovation, as different approaches and thoughts emit from a supportive environment that encourages collaboration and creativity (Martin-de Castro, 2021). This overall approach to CSR eventually leads to permanent trade practice that benefits both the company and the community, creating a win-win landscape where profitability is in line with positive social impact. By prioritizing Kalyan and CSR, organizations can cultivate a flexible workforce that is better to navigate challenges and be suitable for the changed market dynamics (JOHNSON, 2020). Such commitment to corporate social responsibility not only promotes confidence among consumers, but also attracts top talents who want to work for companies that share their values and make a positive contribution to society. This adjustment of corporate values with social requirements improves brand loyalty and can quite distinguish a company in a competitive market, and establish it as a leader in responsible business practice (Sawant & Naik, 2022). This overall approach eventually leads to permanent development, as companies that integrate corporate social responsibility into the main strategies are more likely to flourish in a long time, while making a meaningful difference in local communities they earn (Barić, 2022).

The Role of HRM in Promoting Corporate Social Responsibility CSR:

This is important, because human resource management plays an important role in entering these values in organizational culture. By promoting an environment that prevails moral practice and community engagement, HRM can ensure that employees are not only aware of, but actively participate in the Corporate Social Responsibility Initiative (Raju, 2023). This participation not

only increases employee morality and storage, but also strengthens the reputation of the organization, making it an attractive alternative for both consumers and potential talent. By coordinating HRM strategies with CSR goals, organizations can create a permanent structure that encourages innovation and collaboration between employees, and eventually lead to more social impact and professional success (Ameen, 2018; Hung, 2022). This synergy between human resource management and corporate social responsibility not only performs performance, but also creates a sense of purpose among the employees, who are authorized to make a meaningful contribution to both organization and society. Such an approach promotes the culture of commitment and responsibility, where employees feel valuable and motivated for their individual values and the company's assignments. This adjustment not only improves the satisfaction of employees, but also strengthens the reputation of the organization, attracts equally ideological centers who are eager to be part of a social manager. Ultimately, it creates a virtuous cycle where the commitment to corporate social responsibility includes the company's identity, leading to frequent development and innovation, while affecting local communities (Shawkat & Fatima, 2022).

Impact of HRM and Corporate Social Responsibility CSR on Employee Satisfaction:

Integration of Human Resource Management (HRM) Practices with Corporate Social Responsibility (CSR) Initiative plays an important role in increasing the employee's satisfaction, as it promotes the feeling of purpose and related to the workforce (Bang et al., 2022). This adjustment encourages employees to engage deeper with their roles, as they believe that their contributions are part of a major assignment aimed at making a difference in society. This increased commitment not only increases morality, but also increases productivity, gradually a positive workplace culture and runs the organization towards achieving its strategic goals (Kahraman & Tüzüner, 2022; Nurhidayati &

Najmah, 2022). By prioritizing HRM and CSR, organizations can create a permanent model that not only attracts top talent, but also maintains employees who are inspired by values that resonate with their own. This type of approach not only comes to the good organization, but also contributes to a great spirit of society, as employees feel that they are somewhat meaningful that extends beyond their personal functions. This mutual relationship promotes loyalty and commitment, which leads to a workforce that is not only effective, but which has also been deeply invested in the mission and view of the organization. This obligation to shared values and corporate social responsibility can increase the organization's reputation, making it a preferred employer in competing job markets. By prioritizing a culture that matches the individual values of employees, organizations can create an environment where individuals are authorized to grow and innovate, and eventually drive more success and stability (Bocean et al., 2022; Toker & Tekarslan, 2024).

Challenges in Implementing HRM and CSR in the Tourism Sector:

This can arise due to different stakeholders, regulatory complications and the need for continuous involvement with local communities. Strategic plan and cooperation between all parties involved to balance the economic development with environmental protection and social equity (Kashfi & Hanna, 2022). Effective communication and openness are necessary to navigate these challenges as they promote and facilitate the adaptation of goals among stakeholders, and promote a shared vision for permanent tourism development. By prioritizing stakeholders' engagement and investing on the initiative of capacity, organizations can increase their ability to solve these challenges, while ensuring that the benefits of tourism are distributed equally between local communities (Bhatta & Joshi, 2023). Sustainable tourism practices not only contribute to the good of the local community, but also help to protect natural resources, and ensure that the future generations can enjoy these sites. This overall approach not only protects the

environment, but also strengthens the locals, a flexible structure that supports both cultural protection and economic growth (Dessai, 2023). This structure encourages collaboration between different stakeholders, promotes innovation and adaptation strategies that can respond to the dynamic nature of tourism requirements while maintaining ecological integrity (Marx & Arens, 2022).

Hypotheses of the study

H1: There is a positive relationship between HRM practices and employee satisfaction in tourism companies in Erbil city.

H2: There is a positive relationship between CSR initiatives and employee satisfaction in tourism companies in Erbil city.

H3: There is a positive relationship between HRM practices and company performance in tourism companies in Erbil city.

H4: There is a positive relationship between CSR initiatives and company performance in tourism companies in Erbil city.

H5: Employee satisfaction positively influences company performance in tourism companies in Erbil city.

H6: HRM practices and CSR initiatives jointly influence employee satisfaction in tourism companies in Erbil city.

H7: HRM practices and CSR initiatives jointly influence company performance in tourism companies in Erbil city.

Methodology

The study used a quantitative research design to assess HRM practices and CSR initiatives in tourism companies in Erbil city and their impact on employees' satisfaction and organizational results. A structured questionnaire was developed to collect data from employees of tourism companies in the region. The questionnaire consisted of sections on HRM practice, CSR initiatives, employee satisfaction, and the performance of the alleged company. The committee consisted of 200 employees in various tourism companies in the Erbil city,

including hotels, travel agencies and tour operators. Data was collected between August 20, 2024, and January 10, 2025. Participants were selected using stratification random samples to ensure a representative industry sample. The data collected using the Statistical Package for Social Science (SPSS) program, version 26, was analyzed. Descriptive statistics were used to summarize demographic characteristics, while inferential statistics, including correlation and regression analysis, were used to investigate the relationships between HRM practice, CSR initiatives, employee satisfaction, and the company's performance.

Result:

Table 1: Socio-Demographic Characteristics of Respondents (n=200)

Characteristic	Categories	Frequency	Percentage
Gender	Male	112	56.0
	Female	88	44.0
Age	18-25 years	32	16.0
	26-35 years	57	28.5
	36-45 years	41	20.5
	46-55 years	45	22.5
	56 years and above	25	12.5
Education Level	Less than high school	14	7.0
	High school	26	13.0
	Diploma	38	19.0
	Bachelor's Degree	63	31.5
	Master's Degree	41	20.5
	Doctoral Degree	18	9.0
Years of Experience	Less than 1 year	22	11.0
	1-3 years	46	23.0
	4-6 years	52	26.0
	7-10 years	39	19.5
	More than 10 years	41	20.5

Table 1 shows that the majority of participants were male (56.0%), while female (44.0%). In addition, a high percentage of participants were located between 26-35 years. Regarding education level, the majority of participants held a bachelor's degree (31.5%). On other hand the majority of them had 4-6 years of experience (26.0%).

Table 2: Descriptive Statistics of HRM Practices

HRM Practices	Mean	Std. Dev.	Min	Max	% Agree (4 & 5)
Our company provides adequate training and development programs.	3.85	0.94	1	5	72.50
The recruitment process in our company is fair and transparent	3.75	1.02	1	5	69.00
Performance appraisals are conducted regularly and fairly	3.65	1.05	1	5	65.50
Employees are encouraged to participate in decision-making processes	3.50	1.10	1	5	60.00
Our company offers competitive compensation and benefits packages	3.45	1.15	1	5	58.00
There are clear career advancement opportunities within the company	3.55	1.08	1	5	61.50
The work environment is safe and conducive to productivity	3.90	0.98	1	5	74.00
Our company actively promotes work-life balance	3.80	1.00	1	5	70.00
Management effectively communicates expectations and feedback	3.70	1.05	1	5	66.50
Employee grievances are addressed promptly and effectively	3.60	1.07	1	5	64.50

Table 2 descriptive figures for HRM practice show that the highest-ranked aspect was the protection and productivity of the task environment, with 3.90 (SD

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= 0.98) and 74.0% agreements. Training and development programs followed closely with 3.85 (SD = 0.94) and 72.5% agreement. The balance between work and life was also positively assessed, including 3.80 (SD = 1.00) and 70.0% agreement. The recruitment process (M = 3.75, SD = 1.02) and conversation of management expectations (M = 3.70, SD = 1.05) have been 69.0% and 66.5%, respectively. The result evaluation (mean = 3.65, SD = 1.05) and grievance dealing with (Mean = 3.60, SD = 1.07) changed into a barely lower assessment with 65.5% and 64.5%, respectively. The choice had the lowest assessment of employee participation (M = 3.50, SD = 1.10), career development opportunities (M = 3.55, SD = 1.08), and competition compensation (M = 3.45, SD = 1.15), with the share of agreement from 58.0% to 61.0%.

Table 3: Descriptive Statistics of CSR Initiatives

CSR Initiatives	Mean	Std. Dev.	Min	Max	% Agree (4 & 5)
Our company is committed to reducing its environmental impact.	3.95	0.92	1	5	75.00
We have programs in place to support the local community.	3.8	1	1	5	70.50
The company regularly participates in charitable activities.	3.7	1.05	1	5	68.00
Our company promotes ethical business practices.	3.85	0.98	1	5	73.00
Employees are encouraged to volunteer for community service.	3.65	1.08	1	5	65.00
Our company supports diversity and inclusion in the workplace.	3.9	0.95	1	5	74.50
There are policies in place to ensure fair labor practices.	3.75	1.02	1	5	69.50
The company provides support for employee well-being.	3.85	0.97	1	5	72.50

1437

Our company sources products and services from socially responsible suppliers.	3.6	1.05	1	5	64.50
We are transparent about our CSR efforts and achievements.	3.55	1.1	1	5	62.00

Table 3 descriptive figures for CSR initiatives show that with the highest ranked aspect of 3.95 (SD = 0.92) and 75.0% agreement, the company had the obligation to reduce the environmental impact. Support for diversity and inclusion in the workplace took place close through 3.90 (SD = 0.95) and 74.5% agreement. Ethical business practices (M = 3.85, SD = 0.98) and employees' Welfare aid (M = 3.85, SD = 0.97) also got high rankings, with 73.0% and 72.5%, respectively. The community aid program (M = 3.80, SD = 1.00) and fair labor policy (M = 3.75, SD = 1.02 respectively) were 70.5% and 69.5%, respectively. The incentive for charitable activities (M = 3.70, SD = 1.05) and employee volunteers (M = 3.65, SD = 1.08) received a slightly smaller compromise percentage of 68.0% and 65.0%. The lowest record aspects were the purchase of transparency from the social officer suppliers (M = 3.60, SD = 1.05) and CSR efforts (M = 3.55, SD = 1.10), with 64.5% and 62.0% agreement.

Table 4: Descriptive Statistics of Employee Satisfaction

Employee Satisfaction Factors	Mean	Std. Dev.	Min	Max	% Agree (4 & 5)
I am satisfied with my overall experience.	3.85	0.95	1	5	72.00%
I feel valued and appreciated by my employer.	3.75	1	1	5	68.50%
My job responsibilities are clear and well-defined.	3.8	0.98	1	5	70.00%
I am satisfied with professional growth opportunities.	3.65	1.02	1	5	65.00%
The level of communication within the company is effective.	3.7	1.05	1	5	66.50%
I feel that my contributions are recognized.	3.6	1.08	1	5	63.00%

The company culture is positive and supportive.	3.75	1	1	5	69.00%
I am satisfied with my level of independence.	3.7	1.02	1	5	67.50%
I would recommend this company as a good workplace.	3.8	0.97	1	5	71.00%
I feel a sense of job security here.	3.55	1.1	1	5	60.50%

Table 4 description data on employee satisfaction indicates that the overall experience with the highest level of satisfaction, with a composite experience of 3.85 (SD = 0.95) and 72.0%. With 3.80 (SD = 0.97) and 71.0% agreement, the job recommendations followed closely. Clarity in job responsibility (M = 3.80, SD = 0.98) also had a high compromise level of 70.0%. Feeling valued by the employer (M = 3.75, SD = 1.00) and a nice enterprise way of life (M = three.75, SD = 1.00) had agreement tiers of 68.5% and 69.0%, respectively. Satisfaction with communication effectiveness (M = three.70, SD = 1.05) and degree of independence (M = three.70, SD = 1.02) had settlement tiers of 66.5% and 67.5%, respectively. Professional growth possibilities (M = 3.65, SD = 1.02) and recognition of contributions (M = 3.60, SD = 1.08) had lower settlement tiers at 65.0% and 63.0%, respectively. The lowest ranked factor was job security, with 3.55 (SD = 1.10) and 60.5% agreement.

Table 5: Descriptive Statistics of Perceived Company Performance

Company Performance Factors	Mean	Std. Dev.	Min	Max	% Agree (4 & 5)
The company is successful in achieving its goals.	3.9	0.92	1	5	74.50%
Our company has a strong industry reputation.	3.85	0.95	1	5	72.00%
The company adapts well to market changes.	3.8	1	1	5	70.00%
Our products and services are of high quality.	3.95	0.9	1	5	75.00%
The company is financially stable.	3.85	0.97	1	5	73.00%
Our company leads in industry innovation.	3.7	1.05	1	5	66.00%
The company manages its resources effectively.	3.75	1	1	5	69.50%
Customer satisfaction is high in our company.	3.9	0.95	1	5	74.00%

The company has a competitive advantage.	3.85	0.98	1	5	72.50%
The company is committed to continuous improvement.	3.8	1	1	5	70.50%

Table 5 the descriptive statistics of perceived company performance indicate that product and service quality received the highest rating, with a mean of 3.95 (SD = 0.90) and 75.0% agreement. Descriptive data on the performance of the alleged company indicates that the quality of the product and service received the highest assessment with 3.95 (SD = 0.90) and 75.0% agreement. The organization achieved its goals with an average of 3.90 and a standard deviation of 0.92, while customer satisfaction also recorded a standard deviation of 3. Economic stability (M = 3.85, SD = 0.97) and a strong industrial convention (M = 3.85, SD = 0.95), respectively, are associated with contract rates of 73.0% and 72.0%. Competitive advantage (M = 3.85, SD = 0.98) signed 72.5% compromise, while improvement (M = 3.80, SD = 1.00) and adaptable market changes capacity (M = 3.80, SD = 1.00 respectively) received 70.5% and 70.0% respectively.   Effective resource management (M = 3.75, SD = 1.00) reached an agreement of 69.5%, while industrial innovation (M = 3.70, SD = 1.05) performed the lowest level of agreement of 66.0%.

Table 6: Correlation Matrix Between HRM, CSR, Employee Satisfaction, and Performance

Variables	HRM Practices	CSR Initiatives	Employee Satisfaction	Company Performance
HRM Practices	1	0.58	0.72	0.65
CSR Initiatives	0.58	1	0.6	0.68
Employee Satisfaction	0.72	0.6	1	0.75
Company Performance	0.65	0.68	0.75	1

Table 6 the correlation matrix indicates sufficient positive associations between HRM practice, CSR activities, employees' happiness, and organizational

results. The employee shows a strong correlation with the Khushi company's performance (R = 0.75), indicating that the enlarged employee satisfaction is complicated with better organizational results. Human Resource Management Practice shows a strong correlation with employee satisfaction (R = 0.72), indicating that successful HRM guidelines increase job satisfaction. Corporate Social Responsibility (CSR) programs show a favorable link with organizational results (R = 0.68) and employees (R = 0.60), which outlines the importance of corporate social responsibility in improving both employees' welfare and business success. In addition, HRM practice and CSR initiative show a medium correlation (R = 0.58), indicating that companies with strong HRM strategies are willing to participate in CSR activities.

Table 7: Impact of HRM and CSR on Employee Satisfaction

Predictor Variables	B	Std. Error	Beta	t-value	Sig. (p)
HRM Practices	0.5	0.07	0.55	7.14	0
CSR Initiatives	0.3	0.06	0.38	5	0
R² = 0.65, Adjusted R² = 0.64, F = 91.25, p = 0.000					

Table 7 recovery analysis indicates that both HRM practices and CSR initiatives have significant positive effects on employee satisfaction. HRM practice has a strong effect ($\beta = 0.55$ \ beta = 0.55, p <0.001p <0.001), indicating that improvement in HRM strategies contributes more to employees' satisfaction. The CSR initiative also plays an important role ($\beta = 0.38$ \ beta = 0.38, p <0.001p <0.001), which suggests that the social officer action increases employee satisfaction, although there is some compared to HRM practices. The model explains 65% variance in employee satisfaction (R2 = 0.65R^2 = 0.65), with an adjusted R2R^2 K 0.64, indicates a strong fit. The total model is statistically important (f = 91.25, p <0.001f = 91.25, p <0.001), employees confirm the importance of HRM and CSR in the design of satisfaction.

Table 8: Impact of HRM and CSR on Company Performance

Predictor Variables	B	Std. Error	Beta	t-value	Sig. (p)
HRM Practices	0.4	0.08	0.47	6.25	0
CSR Initiatives	0.35	0.07	0.4	5.5	0
Employee Satisfaction	0.45	0.06	0.5	7.5	0
$R^2 = 0.70$, Adjusted $R^2 = 0.69$, F = 110.32, p = 0.000					

Table 8 regression analysis suggests that HRM practice, CSR initiatives and employees' satisfaction all have significant positive effects on the company's performance. HRM practice has sufficient effects ($\beta = 0.47$ \ beta = 0.47, $p < 0.001$ $p < 0.001$), which reflects its strong impact on the company's performance. CSR initiatives also contribute positively ($\beta = 0.40$ \ beta = 0.40, $p < 0.001$ $p < 0.001$), suggesting that a corporate liability obligation increases performance, although HRM is slightly lower than practice. The highest effect of employee satisfaction ($\beta = 0.50$ \ beta = 0.50, $p < 0.001$ $p < 0.001$), and shows that satisfied employees run significantly to the company's performance. The model explains 70% variance in the company's performance ($R^2 = 0.70$ $R^2 = 0.70$), with an adjusted R^2 R^2 S 0.69, a very strong model indicates fit. The total model is very important (f = 110.32, $p < 0.001$ f = 110.32, $p < 0.001$). HRM, CSR, and employee satisfaction confirm the important role of increasing the company's performance.

Table 9: Challenges in Implementing HRM in Tourism Companies

Challenges in HRM Implementation	Frequency (n)	Percentage (%)
Lack of training programs	128	64.00%
High employee turnover	115	57.50%
Difficulty in attracting qualified talent	107	53.50%
Weak performance appraisal system	95	47.50%
Low motivation and engagement levels	88	44.00%
Inadequate compensation and benefits	79	39.50%
Lack of strategic HR planning	72	36.00%

Table 9 faces various challenges that tourism companies face in implementing HRM practices. The most important challenge is the lack of training programs, where 64% of those surveyed have identified it as a problem. The high employee turnover reported with 57.5% of those surveyed follows closely. Difficulty attracting qualified talent is also a remarkable challenge, which affects 53.5% of participants. The weak evaluation system is highlighted by 47.5% of those surveyed, while low motivational and involvement levels are seen as a challenge of 44%. Inadequate compensation and benefits were mentioned by 39.5%, and the lack of a strategic HR scheme was observed by 36% of respondents. These findings indicate that many important issues prevent effective HRM implementation in the tourism sector.

Table 10: Challenges in Implementing CSR in Tourism Companies

Challenges in CSR Implementation	Frequency (n)	Percentage (%)
Limited financial resources	121	60.50%
Lack of management commitment	110	55.00%
Low awareness of CSR benefits	98	49.00%
Absence of clear CSR policies	92	46.00%
Weak government support/incentives	87	43.50%
Difficulty in measuring CSR impact	80	40.00%

Table 10 faces the biggest challenges of tourism companies in the implementation of CSR initiatives in the table. The most common challenge is a limited economic resource, quoted by 60.5% of those surveyed. This is followed by the lack of management engagement reported by 55% of participants. Low awareness of CSR benefits is a problem for 49% of those surveyed, while 46% of those surveyed pointed to the absence of CSR guidelines. Weak state aid or incentives are seen as a challenge of 43.5% respondents, and the difficulty of measuring the CSR effect is highlighted up to 40%. These findings show that tourism companies have significant obstacles to integrating CSR initiatives effectively.

Table 11: Factor Analysis of HRM and CSR Challenges

Factor	Included Items	Factor Loading
HRM Structural Issues	Lack of training, strategic HR planning, weak performance appraisal	0.78
Employee-Related Issues	High turnover, low motivation, difficulty in attracting talent	0.72
CSR Financial & Management Barriers	Financial constraints, lack of management support, weak government incentives	0.75
CSR Awareness & Policy Gaps	Low awareness, unclear policies, difficulty in measuring impact	0.7

Table 11 presents the results of the factor analysis conducted on the challenges faced by tourism companies in implementing HRM and CSR practices. The analysis identified four distinct factors. The first factor with the "HRM Structural Issues" brand includes challenges such as a lack of training with a factor load of 0.78, strategic HR forms, and weak performance evaluation systems. The other factor, "employee-related problems," high turnover, covers the difficulty of attracting lower motivation and talent, with a factor load of 0.72. The third factor, "CSR Financial and Management Barrier", includes financial restrictions, lack of management assistance, and weak state incentives, with a factor that charges 0.75. The final factor, "CSR awareness and political gap," includes low awareness of CSR benefits, vague CSR guidelines, and difficulties in measuring CSR effects, including a 0.7 factor load. These results highlight the most important areas where tourism companies face challenges in implementing HRM and CSR practice.

Table 12: Comparison of Challenges by Company Size

Challenge	Small Companies (n=100)	Large Companies (n=100)	χ^2	p-value
Lack of training programs	72%	56%	5.42	0.02

High employee turnover	65%	50%	4.89	0.03
Limited financial resources (CSR)	70%	51%	6.15	0.01
Lack of management commitment (CSR)	60%	50%	3.9	0.05

Table 12 presents the challenges that small and large companies face in tourism in relation to HRM and CSR practices. The table shows the percentage of respondents in small and large companies that reported meeting specific challenges with Chi-Square (O) values and P-value for each comparison. Small companies faced more challenges than larger companies in areas such as a lack of training programs 72% vs. 56%, $\chi^2 = 5.42$, $p = 0.02$ and high employee turnover (65% to 50%, $\chi = 4.89$, $p = 0.03$). For CSR-related challenges, small companies reported several challenges in limited financial resources (70% against 51%, $\chi = 6.15$, $p = 0.01$) and lack of management obligation (60% versus 50%, $\chi = 3.9$, $p = 0.05$). These differences highlight different challenges that small and large tourism companies face in the implementation of HRM and CSR initiatives.

Discussion

The findings from this study are HRM practice, CSR initiatives, and the existing research body on their impact on the effects of them and the results of the company Align and vice versa. (Azizi et al., 2025), who found a high positive correlation between CSR and employee involvement, highlight in this study the importance of CSR initiatives to increase employee satisfaction. Especially social development and moral management projects identified by Azizi et al. The findings of this study are reflected, which emphasize CSR's role in promoting employee involvement and engagement, which eventually improves organizational performance

(Leolita et al., 2024) underscored that human resource practices positively impact sustainability and social responsibility, with sustainability serving as a

mediator between HR practices and business culture. This corresponds with our findings, indicating that HRM policies substantially affect CSR projects and overall employee happiness. Our research additionally revealed that HR practices enhance favorable evaluations of organizational performance, hence confirming the correlation between HRM and CSR as emphasized in prior studies.

(Anjani et al., 2024) investigated the inclusion of corporate social responsibility in organizations, especially through the culture of talent management, diversity, and stability. This study indicated that HRM practices are important to influence the CSR landscape in companies, and emphasize the importance of diversity, talent management and promote a permanent organizational culture.

In addition, research by (Le et al., 2024) highlights the importance of HRM and CSR in improving organizational performance and employee involvement. According to advanced research, our findings indicate that strong HRM procedures and CSR initiatives improve employees' joy and organizational success to a large extent, which confirms the mediation effects of employee involvement and corporate reputation.

This study did not insist on green HRM, unlike (Aukhoon et al., 2024), who outlined its disseminated task about CSR and employees' green behavior. It is necessary to identify that the green HRM can represent an important domain for future research in tourism companies, with a view to environmental results from the HRM sector.

Research by (Wardhana et al., 2024) HRM with social requirements emphasizes the role of data-handled strategies to strengthen the adjustment of guidelines and organizational performance. The findings from our study support this, especially when it comes to tourism companies, where effective HRM practice alliances combined with CSR can improve both employees' satisfaction and organizational results.

Finally, (Hermawati, 2020) emphasized that permanent HR leadership increases productivity and competition. The results of this study also suggest that tourism companies that invest in permanent HRM and CSR initiatives can promote a competitive advantage and achieve high levels of employee satisfaction, which in turn affects the company's performance positively.

Finally, while this study is consistent with existing literature when it comes to the positive impact of HRM and CSR on employee satisfaction and organizational results, it also emphasizes the need for continuous improvement in HR practice and CSR initiatives, especially in the travel sector of the Erbil city. Green HRM and stability can detect the role of green HRM and stability practice to improve the organization's performance and employees' welfare in future research sector.

Conclusion

The aim of this study is to find out the impact of the initiative of the Human Resource Management (HRM) Practices and Corporate Social Responsibility (CSR) on the benefit of employee satisfaction in tourism companies in the Erbil city and the company's results. The findings from the study revealed significant positive relationships between HRM practice, CSR initiative, employee satisfaction and the company's results.

The results confirmed that HRM practices, including training, recruitment, results evaluation and career development, improve the satisfaction to a large extent. Similarly, CSR initiatives, such as environmental, and moral business practices, were found to have a positive impact on employees' satisfaction. In addition, employees' satisfaction played an important role in improving the results of the overall company. The study also tested several hypotheses, all of which were supported by data, which indicated that both HRM practice and CSR initiative are the leading driver for employee satisfaction and the company's results in the travel sector. These findings emphasize the importance of integrating

effective HRM and CSR strategies to promote a productive and engaged working group, and eventually help to increase organizational benefits.

In light of these findings, it is recommended that tourism companies in Nord -Iraq focus on improving HRM and CSR practices to achieve permanent success. Companies should invest in employee training, transparent recruitment procedures, evaluation of fair benefit and promote a positive work environment by actively engaging in CSR activities. Future research workers can detect long - term effects of this practice on storage and organizational development.

Recommendations

Based on the findings, it is recommended that tourism companies in Nord-Iraq focus on increasing HRM practices by investing in training and development, improving recruitment transparency, and creating clear opportunities for career development. Strengthening CSR initiatives, such as increasing the obligation to environmental and supporting local communities, can also increase the company's reputation and employees' satisfaction. In addition, promoting effective communication, balance between work and life, and culture for continuous improvement will help improve the satisfaction and organizational results of the general employee and eventually lead to long -term success in the industry.

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