

Investigating the Influence of Corporate Social Responsibility in Rural Tourism on Employee Performance: An Examination from the Perspective of Employee Perception

Wang Bingyu¹, Abdul Rashid Bin Abdullah²

^{1,2}City University Malaysia, Malaysia

²School of Entrepreneurship, Universiti Keusahawanan Koperasi, Malaysia

Abstract

Currently, research on the interplay between corporate social responsibility (CSR) and employee performance in tourism primarily examines the enterprise level, leaving a gap in understanding from the perspective of employees, particularly in the context of rural tourism firms. Addressing this gap, this study synthesizes existing literature on CSR and employee performance, tailoring it to the unique characteristics of rural tourism enterprises. Through a comprehensive literature review and analysis, a theoretical model is developed, emphasizing the role of organizational identification as a mediator in the relationship between CSR and employee performance within rural tourism enterprises. Focusing on employees of rural tourism firms in Guangdong Province, data is collected through questionnaire surveys and analyzed using SPSS. The study's findings offer insights for management practices, informed by the identified relationships between CSR, organizational identification, and employee performance.

Keywords: rural tourism enterprises; social responsibility; employee performance; organizational identification

Introduction

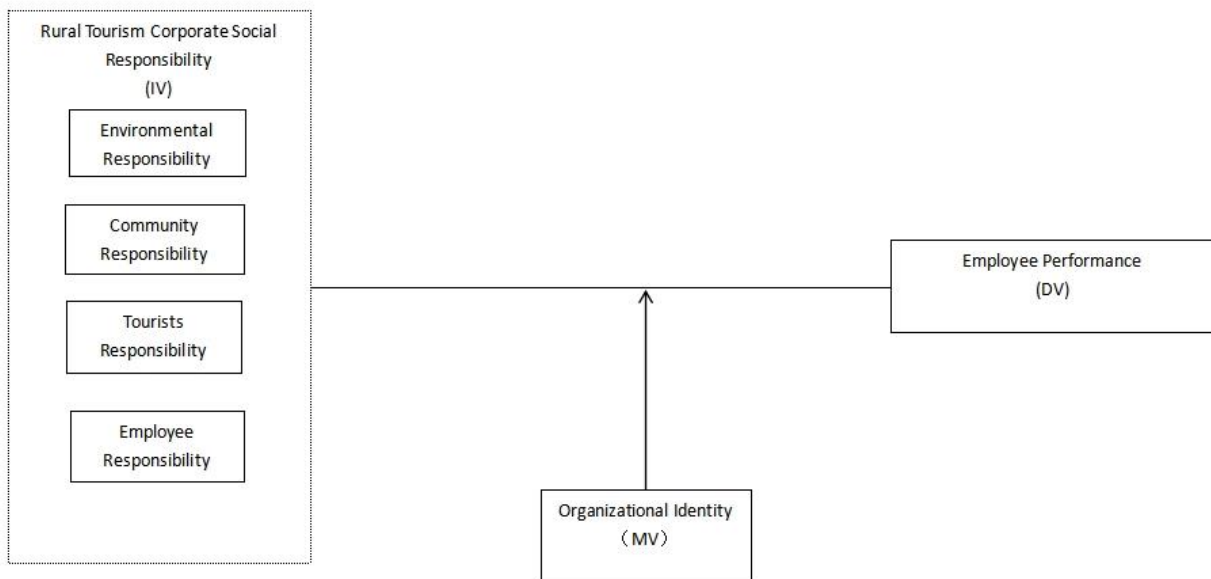
At present, the research results of the academic community for corporate social responsibility are very rich. From the perspective of research, focusing on the research of manufacturing enterprises as the main research, the research of corporate social responsibility in tourism has started late. With the continuous development of the tourism industry in recent years, scholars have begun to pay attention to the social responsibility of tourism companies. There is an essential difference between tourism and manufacturing. It involves many stakeholders such as residents, tourists, employees, and governments. The social responsibility of tourism companies is intricate. From the perspective of the research content, the research of most scholars is biased towards the relationship between the social responsibility of the enterprise and the performance of the enterprise. From the perspective of the employee, it explores that there are fewer research results between the relationship between the social responsibility and employee performance of tourism enterprises. The research target of corporate social responsibility believes that listed companies are mainly based on, and the study of corporate social responsibility in the tourism industry is also biased towards the listed hotels and travel agencies. The social responsibility research on SMEs is not perfect. As

a special tourism company with special characteristics, rural tourism companies are mostly small and medium -sized enterprises. They involve more subjects. They are closer to the villagers and have a more complicated relationship. The social responsibilities they assume are different from other companies. Therefore, in -depth analysis of the social responsibility of rural tourism enterprises can not only enrich and develop research on the social responsibility level of tourism enterprises, but also understand the relationship between enterprises and various interest subjects during the development of rural tourism. Research on employee performance is mainly divided into individual-level and enterprise-level research. The individual level starts with employees' personal abilities, knowledge exchange, and behavioral characteristics. The system level conducts in-depth research from the perspectives of corporate culture, work environment, etc., but currently from the perspective of the enterprise There is a relative lack of research from the behavioral perspective of social responsibility, especially research on tourism enterprises. As a key part of value creation, employees of tourism companies play a very important role. It is very necessary to study the impact of corporate social responsibility on employee performance. Although current research on corporate social responsibility and employee performance have produced rich results respectively, they are not applicable to tourism enterprises, especially rural tourism enterprises. Therefore, this study explores the influence path between the social responsibility of rural tourism enterprises and employee performance from the perspective of employee perception.

Problem Statement

At present, China's rural tourism is in the stage of vigorous development, which greatly promotes the development of rural economy, promotes the improvement of rural residents' living standards, and becomes an important starting point for rural revitalization. While injecting new development forces into rural areas, rural tourism has also brought many negative effects. The market mechanism is incomplete, various systems are imperfect, and rural enterprises' social responsibility is not clear, which has led to a series of environmental damage, conflicts between village enterprises, personnel conflicts and other incidents, forming a huge resistance to the sustainable development of rural tourism. Most of the employees of rural tourism enterprises come from local communities and have dual identities of employees and villagers. As direct participants of tourism activities and transmitters of social responsibility, employees' perception and evaluation of corporate social responsibility are crucial. As an important stakeholder, employees' perception of corporate social responsibility will also affect their own work performance. Therefore, research on the impact of rural tourism corporate social responsibility on employee performance is of great significance for the sustainable development of rural tourism and employees' work performance. At present, studies on tourism corporate social responsibility and performance focus on the research at the enterprise level. From the perspective of employees, there are few research results exploring the relationship between tourism corporate social responsibility and employee performance, especially empirical studies on rural tourism enterprises are lacking.

FRAMEWORK



Amidst the rapid growth of rural tourism in China, there has been a significant boost in economic development and living standards in rural areas, aligning with broader rural revitalization efforts. However, this progress is accompanied by challenges such as incomplete market mechanisms, regulatory gaps, and unclear social responsibility practices among rural enterprises. These issues have led to environmental degradation, conflicts between enterprises, and personnel disputes, posing significant obstacles to the sustainable development of rural tourism.

Of particular concern is the impact of corporate social responsibility (CSR) practices within rural tourism enterprises on employee performance. Despite their crucial role as frontline participants and conduits for social responsibility, there is a lack of empirical research exploring how CSR initiatives affect employee performance from the perspective of employees, especially within the context of rural tourism.

Therefore, this study seeks to address this gap by examining the relationship between rural tourism CSR and employee performance. By investigating employees' perceptions and evaluations of CSR practices, the research aims to uncover the complex dynamics shaping employee performance within rural tourism enterprises. Through the provision of empirical evidence and actionable insights, the study aims to inform strategies for enhancing both the sustainable development of rural tourism and the well-being of employees.

In essence, this research endeavors to deepen our understanding of the interplay between CSR and employee performance in rural tourism enterprises, offering valuable implications for fostering sustainable growth in rural areas.

Literature Review and Hypothesis Development

1. Social Responsibility and Employee Performance

The research on corporate social responsibility and employee performance can be divided into two major themes. One is theoretically discussed the correlation between CSR and employee performance. It is believed that CSR is a tool that affects performance and corporate management. The other is based on empirical research. Explore the impact of CSR on employee satisfaction, loyalty, and work input. The

current theory of attribution, social exchange theory, and cognitive behavior theory that is generally accepted by academia in theoretical research. From the perspective of attribution theory, Chen Shengjun (2021) discussed the two ways of attribution on the social responsibility of employees' perception and the different effects of final performance. The attribution theory is mainly beneficial to the two attributes of others and self-interest. When employees are attributed to altruism, they believe that the social responsibility that the enterprise actively assumes a positive impact on their psychological cognition will increase the performance behavior of employees; When employees attributed their own interests, they believed that the enterprise had assumed unnecessary social responsibility and harmed their own interests, thereby reducing employees' identity and a negative impact on employees' performance. According to the theory of social exchange, there is a bridge between interest exchange between enterprises and employees. Enterprises bear social responsibility to enable employees to obtain corporate resources and support. Employees will use loyalty and work performance as exchange. The theory of cognitive behavior is from the perspective of psychological capital. It is believed that the enterprise assumes social responsibility and affects the psychological state of employees, which will affect the performance performance of employees (Li Zhengdong et al., 2023). Although theoretical research has made certain progress, the academic community's impact mechanism for the social responsibility and employee performance of the academic community has not obtained a clear research conclusion. The current research focuses on the direct impact of CSR on employees. The intermediate influence mechanism such as how social responsibility affects the attitude of employees, and then there are still few theoretical models that affect employees' performance.

The empirical research results of corporate social responsibility and work performance are very rich. Most scholars have concluded that corporate social responsibility can promote employee performance through empirical analysis. A sense of identity and satisfaction, which has a promotion effect on the improvement of employee performance. (Galle et al, 2022).

Discuss the relationship between employees' social responsibility for corporate social responsibility, internal communication model and employee's dedication of corporate social responsibility, and believe that corporate social responsibility can best enhance employees' respect for employees and enhance emotions (Galle et al., 2022).

Taking the manufacturing industry in Spain as an example, the impact of corporate social responsibility practice on the measurement of organizational performance measurement includes financial and non-financial indicators, and the role of research and innovation in the potential intermediary of corporate social responsibility-performance relationships.

Responsibility has a positive and significant direct impact on both innovation and organizational performance. Corporate social responsibility can enhance corporate reputation, employee incentives and satisfaction (Carmelo et al., 2022); The role, through exchanges and calling two mechanisms to affect the quality of employees' relationships. After employees perceive the social responsibility of the enterprise, they will enhance their identity and trust in the enterprise, thereby improving their own work performance (Li Xiangjin et al., 2021); Liu Zonghua and other uses The multi-regression method has verified the impact of corporate social responsibility on employees-corporate identity and employee performance. As a result, it shows that corporate social responsibility can significantly enhance employees' identity in enterprises and enhance employees' performance (Liu Zonghua et al., 2023). There are also a few scholars who hold the opposite view that the financial expenditure that the enterprise assumes social responsibility will reduce the profit of the company, affect employee benefits, and have a negative impact on employees'

performance. This view is proposed in the early days of corporate social responsibility research. It has not been fully demonstrated.

2. Corporate Social Responsibility and Employee Performance in Tourism

With the deepening of corporate social responsibility, scholars in the tourism field have also begun to introduce the concept of social responsibility to explore the correlation between CSR and performance. The earliest scholars studying the impact of social responsibilities on business performance from the perspective of corporate perspectives. Lee & Park discussed the relationship between the social responsibility and financial performance of casinos and hotels. Positive influence (Lee & Park, 2022); Leonidou et al. (2021) take hotels as an example to establish a moderate model of market vitality (MAD) and competitive intensity (CMI), which verify the positive relationship of corporate social responsibility and financial performance. In recent years, scholars' research has shifted from the perspective of the enterprise to other stakeholders, such as consumers, employees and residents. Victoria K uses a mixed method to study the effect of the former cause and social responsibility intervention of the environmental behavior of tourism enterprises and the effect of social responsibility.

The qualitative results show that people often lack knowledge and understanding of environmental solutions, while quantitative results emphasize the motivation for employee satisfaction. Influence, managers need to increase employee's knowledge and self-efficacy (Victoria K, 2023); Mert Gürlek(2021) has established a research model for the influence of hotel corporate social responsibility based on stakeholders. The role of corporate social responsibility on work input has partially partial intermediary functions, revealing that corporate social responsibility can increase employee work investment (Mert Gürlek, 2022). From the perspective of employees, there are still fewer literature on the social responsibility of tourism enterprises. These studies are also concentrated on the concepts of organizational commitments, organizing civic social responsibilities, organizational trust, work satisfaction, organizational identity, emotional commitments, organizational innovation and other concepts. It is generally believed that corporate social responsibility has a positive impact on employees' work performance.

3. The impact of Rural Tourism Corporate Social Responsibility on Employee Performance

Rural tourism companies are mainly organized in rural areas to engage in tourism scenic spots, catering, accommodation, transportation, tourism and other activities. Because rural tourism enterprises have social and cultural attributes, they not only need to bear the economy of creating profits in the process of development. Responsibility also needs to bear the social responsibility of other stakeholders. As an important part of the organization, the employee is the practitioner of various activities of the enterprise. The work performance of the employees is affected by the internal factors such as their own knowledge, ability, personality, and motivation. The impact of external factors is an important external factors that affect employee performance. Based on the theory of stakeholders and the theory of social exchange, rural tourism enterprises and employees are closely related to the whole. It has the motivation for exchanges. Enterprises assume social responsibility to enable employees to obtain corporate resources and support, and employees will work with higher work with higher work. Performance as exchange. There are two main ways to affect the performance of employees' performance on rural tourism enterprises. One is through employee responsibilities, including strengthening employee training, ensuring the interests of employees, and providing fair and reasonable compensation. With consistency, the economic

responsibility, environmental responsibility, and tourist responsibilities that the enterprise can perform can provide favorable support for the work of employees. It has a promotion of the completion of work tasks and the improvement of performance.

Previous research has extensively demonstrated that the fulfillment of corporate social responsibility can have a positive impact on employees' work attitudes and behaviors. In terms of attitude, employees' positive perception of corporate social responsibility has a promoting effect on organizational commitment, organizational identification, job satisfaction and employee engagement; in terms of behavioral results, the research results show that corporate social responsibility has a positive impact on organizational citizenship behavior and role performance. , innovation performance, employee retention rate and actual turnover rate have a positive impact (Ma Baoyan et al., 2023). Based on the above mechanism deduction, the first hypothesis of this article is put forward.

Hypothesis 1: Rural tourism corporate social responsibility has a significant positive impact on employee performance.

4. The impact of Rural Tourism Corporate Social Responsibility on Organizational Identification

This article introduces a psychological variable organization identity as an intermediary variable that affects employees' performance as a rural tourism enterprise. Enterprises' attitudes and behaviors that fulfill their social responsibilities and behaviors will further affect employees' identification with enterprises. Organization recognizes the psychological fusion of self and organization. When the identity is strong, the individual's self-concept contains the uniqueness of the organization, the core and permanent characteristics of the organization, and the stronger the sense of identity. Organizational values and targets (Ma Jing et al., 2023). Organizational identity includes cognitive identity and emotional identity, which will be affected by factors such as corporate image, organizational culture, external reputation (Wen Yao et al., 2023). Image, enhance the reputation of the enterprise, and enhance the competitiveness of the enterprise (Li Yuanyuan, 2023). Enterprises assume social responsibility to increase the image of the enterprise level, deepen the organizational culture, further affect the employee level of identity, and enhance employee organization identity.

The degree of fulfillment of corporate responsibilities will affect the degree of employees' identification with the company. Scholars' research shows that companies that actively assume social responsibilities and perform them well will have a higher employee identification with the organization. On the contrary, companies with poor performance of social responsibilities will have higher employee identification with the organization. The lower the employee's organizational identification. Most of the employees of rural tourism companies come from surrounding rural communities, and their social relationships are closer to the company. The fulfillment of social responsibilities will also have a relatively significant impact on their organizational identity. Based on the above theoretical analysis and the characteristics of rural tourism enterprises, the second hypothesis of this article is put forward.

Hypothesis 2: Rural tourism corporate social responsibility has a significant positive impact on organizational identification.

5. The impact of Organizational Identification on Employee Performance

The attitude of employees will be affected by the approval of the organization. Higher organization recognition will enhance the enthusiasm of employees' work, which will have a positive impact on work performance. First of all, strongly agree with the employees organized by their organization to the

company's positive attitude. The single or attribution of an organization is to some extent to improve self-esteem. Higher self-esteem may lead to greater efforts from employees. Organizational identification also inspires employees to take action to support the interests of the organization, and the efforts and enthusiasm of employees make them more effectively focus on their tasks. Employees' identity can affect their work behavior and final results, such as improving the work behavior and performance of employees. Secondly, it is believed that the individuals of the organization regard the collective interests as their own interests and treat themselves as a collective, which will inspire employees' support for the organization and generate high work performance (Wang Haoyu, 2023). For example, Van Dick studies have found that employees with more recognition of organizations are more likely to engage in behaviors beyond the provisions of basic roles (Van Dick, 2022). Based on the above analysis, the third hypothesis of this article is proposed.

Hypothesis 3: Organizational identification has a significant positive impact on employee performance.

6. The mediating role of Organizational Identification

Social identity theory believes that the sense of identity comes from his understanding of the identity of his members in one or more social groups, and the value and emotional significance of the members of the member. Active attribution, similar to corporate social responsibility can deepen the emotional awareness of employees, enhance recognition, bring positive attribution, and have a positive impact on employees' performance. The intermediary role that organizes identity has been widely used in the field of corporate management. When employees have enhanced their sense of identity in enterprises, work autonomy will increase, which can bring a positive work attitude and high work investment, thereby improving work Performance level (Zhang Zhongmu, 2023). The impact of corporate social responsibility on employees' performance can not only directly affect the performance level of employees' work, but also affect employees' psychological perception through the responsibility of enterprises to other stakeholders (Huang Zhongling, 2023). Through the performance of environmental and communities, rural tourism enterprises have enhanced the external image of the enterprise, and have a positive impact on the inherent perception and identification of employees, which further affects the attitude and behavior of employees' work. Based on the perspective of employees, when the outside world has a good evaluation or praise for enterprises, employees will have a higher sense of pride, enhance the identity of the organization, and actively invest in work with higher enthusiasm and complete the task more well. Improve your own task performance and relational performance. Through the social responsibility, employee performance and organization identity of rural tourism enterprises, the fourth hypothesis of this article is proposed.

Hypothesis 4: Organizational identification plays a mediating role between rural tourism corporate social responsibility and employee performance.

Research Methodology

Initially, an on-site survey was conducted at rural tourism enterprises within the study area, gathering operational materials and data at the enterprise level. Semi-structured interviews were then conducted with both ordinary employees and middle to senior management, selected randomly, to assess the stability and scale of corporate operations and to gauge employees' perceptions of rural tourism corporate social responsibilities.

Following this preliminary phase, a questionnaire was developed through a comprehensive analysis of existing literature and insights gained from the initial interviews. The questionnaire was distributed primarily online to employees of rural tourism companies, resulting in the collection of 120 responses. Subsequently, a reliability and validity analysis was performed on the pre-survey questionnaire results, leading to the elimination of unreasonable options and further refinement of questionnaire statements to ensure suitability for employees with varying levels of education.

Further data collection involved a combination of online and offline methods. Field investigations were conducted offline in Da'an City and surrounding areas of Jilin Province, where homestay companies were approached for one-on-one explanations and assistance with questionnaire completion, especially for individuals with lower levels of education. Additionally, online questionnaires were distributed through internal employee groups of rural tourist scenic spots and hostel enterprises, with clear explanations provided regarding the academic nature and confidentiality of the questionnaire.

Upon collection of online data, rigorous quality checks were implemented, including analysis of completion times to identify and remove hastily completed questionnaires, ensuring uniformity of responses, and addressing any instances of response bias. Out of 262 retrieved online questionnaires, 238 were deemed valid after screening. Combined with the initial 129 online responses, a total of 354 valid questionnaires were obtained out of the 391 recovered, resulting in a final questionnaire acceptance rate of 90%.

Research Analysis

2. Regression analysis of Rural Tourism Corporate Social Responsibility and Employee Performance

This paper takes rural tourism corporate social responsibility as the independent variable and employee performance as the dependent variable, establishes a linear regression equation, and conducts regression analysis respectively, as shown in Table 1. In the regression model between independent variables and task performance, the complex correlation coefficient is 0.804, the determination coefficient R² is 0.647, and the adjusted R² is 0.632, indicating that the model can explain 63.2% of the total variation. The F value is 0.000, which is less than 0.01, indicating that the independent variables The overall regression effect with the task performance model is significant. It shows that the regression effect of independent variables and relationship performance model is significant.

Table 1: Regression model of Corporate Social Responsibility and Employee Performance

Model	R	R ²	Adjustment R ²	Error of Standard Estimate	F Value
Staff Performance	.804	0.647	.632	.471	44.612***

The results of regression analysis between independent variables and employee performance are shown in Table 2. From the regression results of independent variables and task performance, it can be seen that the significance of the t test coefficients of the four dimensions of social responsibility, charity responsibility, tourist responsibility and employee responsibility is far less than 0.05, indicating that corporate social responsibility has a significant positive impact on employee performance. In addition, the variance inflation factor VIF of the independent variables is below the critical value 10, indicating that there is no multicollinearity in the independent variables. In summary, hypothesis H1 is established.

Table 2: Analysis of regression results between Organizational Identification and Employee Performance

Model	B	Standard Error	t	Significance
Staff Performance	.431	.116	3.717	.000

3. Regression analysis of Corporate Social Responsibility and Organizational Identification in Rural Tourism

Table 3: Regression model of rural tourism corporate social responsibility and organizational identification

Model	R	R ²	Adjustment R ²	Error of Standard Estimate	F Value
Staff Performance	.684	0.467	.436	.546	15.045***

A regression analysis was conducted on the independent variable rural tourism corporate social responsibility and the intermediary variable organizational identification. The model is shown in Table 3. The complex correlation coefficient is 0.684, the determination coefficient R² is 0.467, and the adjusted R² is 0.437, indicating that the model can explain 43.7% of the total variation. The F value passes the test, indicating that the overall regression effect of the independent variables and the organizational identification model is significant.

Table 4: Regression analysis results of Rural Tourism Corporate Social Responsibility and Organizational Identification

Model	B	Standard Error	t	Significance
Staff Performance	.328	.150	2.179	.030

Table 4 shows the regression analysis results of rural tourism enterprise CSR and organizational identification. The data shows that the significance of the t-test coefficient of the independent variable is 0.030, which is less than 0.05, indicating that corporate social responsibility has a significant positive impact on organizational identification, verifying hypothesis H2.

4. Regression analysis of Organizational Identification and Employee Performance

The summary of the regression analysis model between organizational identification and employee performance is shown in Table 5. In the regression model of organizational identification and employee performance, the determination coefficient R² is 0.615 and the adjusted R² is 0.613, indicating that the model can explain 61.3% of the total variation. The significance of the F value passes the test. The overall regression effect of the organizational identification and employee performance model is significantly.

Table 5: Regression model between Organizational Identification and Employee Performance

Model	R	R ²	Adjustment R ²	Error of Standard Estimate	F Value
Staff Performance	.784	0.615	.613	.827	58.040***

The regression analysis results of organizational identification and employee performance are shown in Table 6. It can be seen from the data that the significance of the t test coefficient of the model of organizational identification and organizational performance is 0.000, which is less than 0.05, indicating

that organizational identification has a significant positive impact on organizational performance. function, hypothesis 3 is established.

Table 6: Regression analysis results between Organizational Identification and Employee Performance

Model	B	Standard Error	t	Significance
Staff Performance	.875	.211	4.138	.000

5. Analysis of the mediating role of Organizational Identification between Corporate Social Responsibility and Organizational Performance

The test results of the mediating effect of mediating variables on the path between corporate social responsibility and organizational performance are shown in Tables 7 and 8. It can be seen from the mediation model test results that corporate social responsibility has a significant positive impact on organizational performance ($\beta=0.57$, $t=12.696$, $p<0.01$). When the mediating variable organizational identification is added, employee responsibility has a predictive effect on relationship performance. It is still significant ($\beta=0.26$, $t=4.086$, $p<0.01$), and organizational identification has a significant positive impact on relationship performance ($\beta=0.45$, $t=6.589$, $p<0.01$).

Table 7: Mediation model test of Corporate Social Responsibility and Employee Performance

Independent Variable	Dependent Variable	R ²	F	B	t	p
CSR	Organizational Identity	0.66	34.43	0.71	13.686	0.00
CSR	Staff Performance	0.62	28.48	0.57	12.696	0.00
Organizational Identity	Staff Performance	0.72	39.15	0.26	4.086	0.00

It can be seen from the effect decomposition results that the upper and lower limits of the boot confidence intervals of the direct effect of corporate social responsibility on organizational performance and the indirect effect of organizational identification, BootLLCI and BootULCI, do not include 0, the direct effect value is 0.25, and the indirect effect value is 0.32, respectively. Accounting for 43.86% and 56.14% of the total effect. Therefore, organizational identification has a significant mediating effect on the path between corporate social responsibility and organizational performance, verifying hypothesis 4.

Table 8: Decomposition of the effects of Corporate Social Responsibility-Employee Performance

	Effect Size	boot se	Boot LLCI	Boot ULCI	Effect Proportion
Total Effect	0.57	0.07	0.43	0.75	
Direct Effect	0.25	0.11	0.05	0.48	43.86%
Indirect Effect	0.32	0.08	0.18	0.71	56.14%

Results

The development of rural tourism enterprises involves multiple stakeholders, including internal business

operations, tourism products, and collaboration with local governments and villagers. Given employees' direct involvement in tourism activities and their role as stakeholders in corporate social responsibility (CSR), understanding CSR from their perspective is crucial for enhancing work performance, loyalty, and cohesion, ultimately contributing to enterprise sustainability.

This study investigates the impact of rural tourism CSR on employee performance, focusing on employees' perceptions. Drawing on literature review, field research, and relevant theories, a relationship model linking rural tourism CSR, organizational identity, and employee performance is constructed. Using rural tourism enterprises in Da'an City, Jilin Province as a case study, the study explores the unique CSR responsibilities of rural tourism enterprises and their influence on employee performance.

The key findings are as follows:

1. Rural tourism CSR significantly affects employee performance.
2. Rural tourism CSR positively influences organizational identification.
3. Organizational identification positively impacts both employee task performance and relationship performance. Stronger organizational identification correlates with higher work performance, as employees are willing not only to fulfill assigned tasks but also to take on additional responsibilities.
4. Organizational identification partially mediates the relationship between rural tourism CSR and employee performance.

Research Limitation and Future Direction

Through empirical analysis and scientific research methods, this article has verified most of the research hypotheses and drawn some meaningful conclusions. However, due to the limitations of research conditions and lack of research experience, this article also has shortcomings. Prospects for future research are provided.

1. Further expand the research sample

Restricted by the objective conditions of the research, the scope of selection of research objects in this article has certain limitations. The research subjects selected for this study are mainly employees working in rural tourism enterprises in Da'an City, Jilin Province. The development of rural tourism in various regions is different, and their rural tourism enterprises are also quite different, which will affect the applicability of the research results. In the future, rural tourism enterprises in multiple regions will be considered for comparative research, and the stage of rural tourism development in the sample areas will also be taken into consideration.

2. Deepen research methods

The study mainly collected questionnaire data through field surveys to study the relationship between rural tourism corporate social responsibility and employee performance. It achieved the expected research goals through quantitative data analysis, but the further impact mechanism is difficult to analyze. Future research can use qualitative research methods to conduct in-depth case-based grounded analysis.

3. Research perspectives on social responsibility need to be diversified

This study explores the relationship between rural tourism corporate social responsibility and employees from the perspective of employees. The research perspective is relatively single. The stakeholder relationships of rural tourism enterprises are relatively complex and diverse. In addition to enterprises and employees, their social responsibilities are also related to multiple subjects, such as local villagers, governments and tourists. Future research perspectives need to be expanded and explored from different perspectives. Social responsibility of rural tourism enterprises.

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