

*Investment in Human Capital and Corporate Social Responsibility in SMEs providing accommodation services. The specificity of family firms*

Abstract

The general purpose of this paper is to investigate the effect of Human Capital Investment (HCI) on Corporate Social Responsibility (CSR) practices in small and medium-sized enterprises providing accommodation services. Thus, this study has two aims: first, analyzing the effect that HCI exerts on CSR practices; and second, examining the moderating effect of being a family firm on prior relationship. The sample is obtained from a survey carried out during 2017 in Spain to 1136 family and non-family businesses, which 41 belong to "Accommodation Services" and the methodology used is PLS-SEM.

Keywords: Human Capital Investment, Corporate Social Responsibility, SMEs, family firm, accommodation services