TOURISM AND CORPORATE SOCIAL RESPONSIBILITY:

A CRITICAL REVIEW AND RESEARCH AGENDA

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ABSTRACT

This paper presents a critical review of recent progress in research on corporate social responsibility (CSR) in tourism management, and possible directions for future research. In comparison to a well-established, empirically-grounded body of knowledge dealing with other sectors of economic activity, dedicated research on CSR in travel and tourism is at a relatively early stage. In the past decade, CSR has been the primary subject of a limited number of studies from a small academic community of practice. Studies have primarily focused on three macro-level topic areas: implementation; the economic rationale for acting more responsibly; and the social relations of CSR. Interest in responsibility as an approach to tourism governance and management is nevertheless growing as several policy prescriptions and corporate vision statements reveal. For research to progress further and to match these ambitions, greater critical engagement with mainstream thinking on CSR is required as well as greater conceptual and methodological sophistication.

1. INTRODUCTION: RESPONSIBILITY, TOURISM AND CSR

In recent debates on tourism management and governance there has been a subtle but significant shift in emphasis. While sustainable development remains the predominant paradigm, since the Cape Town Declaration of 2002 a great many commentators have pointed to the need for (even

more) responsible modes of production and consumption (Goodwin and Francis 2003; Mowforth et al 2008; Spenceley 2008; Frey and George 2010). Entrepreneurs, managers, employees, administrators, regulators and, perhaps most of all, consumers have been urged to take greater action themselves and reduce their reliance on others to deliver positive behavioural changes on their behalves. On the supply-side, corporate social responsibility (CSR) has been advocated as a compelling organisational response in a neo-liberal world (Harvey 2005). In essence, CSR is a voluntary approach to business administration where, in addition to the more traditional issues of profitability and other shareholder concerns, closer voluntary consideration of ethical, social *and* environmental issues as well as the organisation's varied stakeholders is taken in operations and value creation. As such, the practice of CSR through human agency should reduce the need for state intervention in markets and greater formal regulation to ensure that the principles of sustainable development are embedded deeply and widely in organisational practices within the sector (Plume 2009).

The merits of CSR have been endorsed by many tourism businesses, intermediaries, trade associations, lobby groups and non-governmental organisations (WTTC 2002, 2003; WTTC et al 2002; Kalisch 2002; Dodds and Joppe 2005; Holcomb et al 2007; Bohdanowicz and Zientara 2009; Mowforth et al 2008; Tepelus 2008a; Dodds and Kuehnel 2010; van de Mosselaer et al 2012). For example, in its collective vision for tourism in 2023 a major consortium in the United Kingdom - including TUI, Thomas Cook, Carnival Cruises, and British Airways- desired 'a profitable, successful future in which the travel and tourism industry recognises its wider responsibilities to society' with the partners wanting 'to lead the way towards a better future – for our own success and for wider society, with sustainable tourism as part of sustainable society' (Forum for the Future 2009: 3, 4). One partner, Europe's largest tour operator, TUI Travel plc (2009: 2), went further noting that 'it is our responsibility to monitor and manage our negative impacts on the environment and society and

to maximise our positive impacts'. Nevertheless, to date there has been no single, systematic

analysis of the scholarly body of knowledge on CSR in travel, tourism and hospitality.

The aim of this review is to address this oversight by presenting a critical appraisal of academic

research on CSR in tourism management.   Progress is assessed through a comparison of the nature

of the current body of knowledge with the state-of-the art in the much larger and longer-established

corpus of CSR scholarship on other sectors of economic activity; in other words, what may be

usefully described in shorthand as 'mainstream' studies of CSR. Through this benchmarking, three

principal and interconnected lines of argumentation are pursued: first, academic enquiry into CSR in

the tourism sector is at a critical moment; second, there are distinctive limits to extant tourism

research on CSR; and third, a renewed impetus is required to move the academic research agenda

forward from its current position. Five further substantive sections comprise this review. In the next

(i.e. second) section, an overview is presented of several important ideas within CSR discourse

'beyond tourism studies'. CSR has become a very popular field of study in business and

management studies (cf. Burchell 2008; Blowfield and Murray 2008; Crane et al 2008) and the

subject of several recent meta-analyses of the expansive literature (see for instance, Lee 2008; Egri

and Ralston 2008; Lindgreen and Swaen 2010; Orlitzsky et al 2011). Most recently Aguinis and

Glavas' (2012: 960) reviewed the content of 690 journal articles, books and book chapters. In

pointing to the principal trends within 'mainstream' studies of CSR, such meta-analyses offer

valuable insights on the current body of knowledge on the tourism sector. For instance, one set of

underlying issues for this review is the extent to which tourism studies of CSR reflect, have been

informed by, and/or have reflexively contributed to the 'mainstream' literature. As a starting point,

it may be reasonable to assume that there should be close congruence in the nature and

development of tourism and 'mainstream' CSR scholarship. In order to examine this proposition,

Lindgreen and Swaen's (2010) identification of five major strands within mainstream CSR research is

used here as the main analytical framework. The paper comprises five further sections. In the next (i.e. second) section, major ideas in the mainstream discourse on CSR are highlighted. The third section focuses on basic thematic and temporal trends in academic research on CSR in travel, tourism and hospitality organisations. This is as a precursor to Section Four which examines the extent to which the five mainstream meta-themes Lindgreen and Swaen identify are evident in recent tourism discourse on CSR. A distinctive pattern of research foci is revealed as a result and this forms the basis for the proposal of a future research agenda on tourism CSR in the fifth section. The sixth and final section summarises the main arguments and considers the consequences should the current research trajectory continue.

2. CORPORATE SOCIAL RESPONSIBILITY: SOME MAJOR MAINSTREAM RESEARCH DIRECTIONS

First of all though, it is essential to set out some of the main features and principal discussion points on CSR in business and management studies. As a significant starting point, Burchell (2008: 1) has noted in a wide-ranging review that debate about the responsibilities of businesses is far from new and 'research and policy has long been concerned with addressing what the role of the private firm should be, whose interests it should serve and how'. The result has been the proliferation of studies on CSR including a broad range of voices and opinions, but importantly this is 'not just a discussion by business for business' (Burchell 2008: 2). The challenge then, is how to make sense of the sheer volume and diversity of academic attention on CSR in other sectors as a means of contextualising recent research on CSR in tourism management. For the purposes of this review, we focus on two broad areas which provide vital contextualisation for later discussion, namely: continuing discussion of what is meant by the term 'corporate social responsibility' (CSR); and connected, the fundamental, over-arching themes that have characterised its study as revealed in meta-analyses of mainstream CSR research.

2.1 CSR: CONTESTED TERMINOLOGIES AND DEFINITIONS

Corporate social responsibility as broadly defined in the previous section is typically associated with a range of organisational activities including but not restricted to employee welfare schemes, stakeholder engagement, community action, charitable giving, responsible supply chain management, ethical leadership and environmental stewardship. However, when it comes to precise definition, CSR is a notoriously difficult term to pin down as several extensive technical discussions make clear (see for example, Crane et al 2008; Blowfield and Murray 2008; Dahlsrud 2008). Not only can prescriptions vary widely (Dahlsrud 2008), a number of different terms are employed, and there can be an implied congruence since they often use overlapping and connected but not identical ideas. Among them are: 'social responsibility' (SR), 'corporate responsibility' (CR), 'corporate social and environmental responsibility' (CSER), 'corporate citizenship', 'company stakeholder responsibility', 'corporate sustainability management', and 'corporate sustainability and responsibility' (cf. Brammer and Pavelin 2004; Mirvis and Googins 2006; Blowfield and Murray 2008; Carroll and Shabana 2010; Salzmann *et al* 2005). Part of the reason for the difficulty of establishing an agreed definition for CSR or a single universal term lies in the many frameworks and intersections of academic debate that have contributed gradually over time to contemporary shared understandings of CSR. Schwartz and Carroll (2008) have noted that CSR has been informed by, and reflexively informs, discourses in business ethics, stakeholder management, sustainability, and corporate citizenship. Furthermore, CSR was for a long time (erroneously) equated almost exclusively with corporate philanthropy (Porter and Kramer 2002; Sasse and Trahan 2007).

As a result of these diffuse origins, several current definitions have centred around the idea that CSR is essentially 'sustainable development for businesses' whereby businesses voluntarily take into account, and act on, their environmental and social gains and losses along with economic ones, or the so-called 'triple bottom line' approach (O'Rourke 2003; Moneva et al 2006). Comprising as they

do a form of audit of business impacts as they relate to the three pillars of sustainable development, such views have been criticised on two main levels. First of all, they unduly focus on outcomes and outputs; that is, the results of business activities and processes, not how they may be redesigned or operated to function in a more responsible manner. Second and perhaps more importantly, the firm as a collective, as an entity is presented *de facto* as the unit of analysis. As a consequence, not only does this draw attention away from the wide array of business activities where beneficial changes can be introduced (Porter and Kramer 2002, 2006), but also this serves to ignore the vital role of human agency in delivering more responsible business administration. After all, behaviour change does not happen within organisations unless humans implement it and, moreover, humans –either individually or collectively- are major beneficiaries of a more sustainable future. As a result, Porter and Kramer (2006) argue that CSR is better conceptualised as a management ethos which is embedded in each aspect of the firm's operations and the value chain. For them, CSR is not a *post hoc* 'bolt on' (i.e. an additional or extra dimension, such as a 'sustainability health check') to extant business activities in order to give the impression of responding to signals in the business macro-environment (i.e. the global imperative of sustainable development). It is a philosophy, a way of 'doing' or managing a business that underpins the full range of business functions, and it is incumbent on individual employees, teams and groups within an organisation to be aware of the full range of impacts their actions have and to adjust their behaviours accordingly in order to be more responsible.

Unsurprisingly therefore, many scholars and practitioners have moved away from basic views of CSR as simply sustainable development reworked for, or simply viewed through the lens of, businesses. Rather, other approaches to definition have emerged such as the stakeholder theory-influenced view that businesses need to take into account their impacts on their various groups of stakeholders both internally (i.e. individual employees as well as teams, groups and divisions) within the

organisation as well as externally within society at large in order to maintain long-term success (Falck and Heblich 2007; Salzmann et al 2005; Weber 2008). Indeed, several scholars have argued that the 'social' in CSR has been relegated recently to accommodate greater attention to environmental issues (e.g. Freeman and Velamuri 2008; Jamali 2008), most recently resulting from the global discourse on climate change. In many cases, the consequence is that this mistakenly understates the firm's responsibilities in dealing with its employees, customers, local communities and supply chains by artificially aggregating a range of vital stakeholders together when their needs from, and engagement with, an organisation are quite different. This stakeholder-centric view of CSR has not been immune to counter-criticism. Conversely, some academics have argued that, CSR has misleadingly emphasized social issues when, in both theory and practice, environmental considerations should have similar (and in some cases, greater) emphasis (Ketola 2006; Lund-Thomsen 2004; McIntosh 2003). While conceptually a consideration of the environmental dimensions of business activity is clearly necessary, as a term 'environment' does not feature in the label 'CSR' in an era when arguably it is the most important issue domain. For example, a commonly-invoked definition is that of the World Business Council for Sustainable Development (WBCSD) for whom CSR is 'the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life, of the workforce, and their families, as well as the local community and society at large'. In order to address this perceived shortcoming, further terms like 'corporate social and environmental responsibility' (CSER), 'corporate sustainability management', and 'corporate sustainability and responsibility' have been variously mooted as viable alternatives to CSR by which to describe this phenomenon (Salzmann et al 2005; Lund-Thomsen 2004; McIntosh 2003).

While the proliferation of alternatives is perhaps symptomatic of discomfort with the term 'corporate social responsibility', discourse on definition has reached an impasse. 'Corporate social

responsibility' is an imperfect term, but there is a danger of further clouding already murky debates with additional, but no less contentious terminology. Recognising that a single, universally-agreed meta-definition is elusive if not unobtainable, conceptual clarification has been sought instead by recognising the principal components involved in a responsible approach to business administration. For instance, Dahlsrud's (2008) examination of 38 interpretations of CSR found that most were considerably more complex than a pure 'triple bottom line' understanding of CSR, and that the five most common components evident in most, if not all, were: stakeholder engagement by businesses; the voluntary nature of the commitment to (greater) responsibility; and consideration of the full range of social, economic *and* environmental dimensions and implications of their business decisions. As his work reveals, in the pragmatic world of CSR policy, practice and research, definitions often integrate ideas from sustainable development, stakeholder theory, business ethics, and philanthropic concerns. Synthesis in this manner is important because it attempts to encapsulate the full multi-dimensionality of the concept while simultaneously overcoming limitations of single grand statements. For example, in another frequently-used interpretation (Blowfield and Murray 2008: 13), the European Commission incorporates dimensions of sustainable development concerns and stakeholder management by defining CSR as a 'concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis' (CEC 2006: 5).

There are several important epistemological-cum-ontological implications of setting out the nature of CSR in this manner and these have significant implications for this review of tourism research on CSR. First, as Orlitzsky et al (2011: 9) argue, it is important *not* to consign CSR to a single discourse or to assume that CSR is a homogenous, or 'real' construct. In other words, there is no single 'one-size fits all' prescription of what CSR should be for all organisations. Rather, as noted in the previous paragraph, CSR is a multi-faceted concept as well as a socially-constructed and situated idea. The

terminology used to frame individual definitions of CSR can be a useful indication of the underlying

ethos and an organisation's understandings of the agency of responsibility (Ketola 2006), ranging

from an ethically-mandated responsibility to be a 'good' contributor to society to the more 'self-

interested' or instrumental desire to ensure that business performance improves as a result of

greater responsibility (Falck and Heblich 2007). Second and related, Ketola (2006) has argued that

aspects of CSR are not weighted evenly by companies committed to the practice of CSR and the

particular profile of responsibility employed by a business is context-specific and -dependent.

Notwithstanding its voluntary nature and the need to incorporate stakeholder considerations, a

balance between social, environmental, and economic concerns accompanied by the maximising of

performance in each area may be the ideal. However, her eight profiles of corporate responsibility

question whether this aspiration is either feasible or indeed valid in practice. For instance, impacts

and externalities vary from sector to sector and even from company to company. Thus, businesses

with high environmental impacts (such as mining or logging) are likely to place a greater emphasis

on addressing environmental issues, whereas a company with a high impact on social wellbeing

(such as tobacco) may put more focus on addressing societal issues. Perhaps even more

importantly, her work stresses that the practice of CSR should not be deliberately selective or

conveniently overlook areas of impact or issue domains. Rather, CSR is multi-faceted in that

organisations voluntarily undertake greater action on economic, social *and* environmental issues *as*

well as the mediation of stakeholder relations (our emphasis). While one or more these domains

may be necessarily privileged (in relative terms), contemporary approaches stress that a responsible

approach to business administration should not exclude consideration of one or more of the others.

Hence finally, there is a conceptual inconsistency where organisational research claims to contribute

to deepening our knowledge of CSR but focuses exclusively on just one domain of responsibility, for

instance in an empirical study of the environmental impacts of an organisation or several businesses.

In this case, such work is clearly CSR-related and it would inevitably touch on issues of interest to

CSR scholars; however, it would only present a partial view of the practice of responsibility across an

organisation. Conceptually therefore, it is incommensurate with how CSR is understood in mainstream CSR discourse. This observation represents an important methodological challenge for a review of this nature in terms of which studies should be incorporated and we return to this issue in Section Three.

2.2 TOWARDS META-THEMES WITHIN MAINSTREAM CSR RESEARCH

Although considerable attention has been devoted to the task of definition, this has not been the exclusive concern of contemporary mainstream CSR research. In the context of this review, a further distinctive dimension has been to trace the intellectual genealogy of the concept. Contemporary acceptance of CSR is perhaps most remarkable considering the strong scepticism to the idea well into the twentieth century. The origins of contemporary CSR are often traced back to the work of industrial philanthropists in the nineteenth century (Blowfield and Murray 2008). Henry Ford has been cited as one of the early twentieth century champions of CSR for his efforts in the 1910s to increase working conditions and supposedly benefit society by making automobiles more affordable (Lee 2008). However, notably, Ford's plans were not viewed favourably by his shareholders, who took him to court with charges of mismanaging their investment for his own social goals, or by the courts, who ultimately ruled in favour of the shareholders (Banerjee 2007). Although the relationship between business and society was much discussed in the 1950s and 1960s, scepticism of CSR remained strong (Carroll and Shabana 2010). In perhaps the seminal critique of its day, Milton Friedman (1970: 126) argued that 'there is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits'. His position, while criticised as taking too narrow a view of both CSR and the impact of business on society (Brooks and Dunn 2010), did point out some of the flaws of CSR. Among these were its historical use as a form of paternalism whereby individual wealthy business owners employed corporate funds to enact their own, personal

social agendas, and the view at the time was that CSR amounted to little more than token end-of-the-tax-year charitable donations.

By the late 1990s, though, CSR had become an established feature in both the praxis and study of business (Lee 2008). This can partly be attributed to the pro-CSR arguments of some of Friedman's (1970) contemporaries, especially the work of Carroll (e.g. 1979, 1991, 2008), who argued with his 'Pyramid of Corporate Social Responsibility' that businesses have graduated responsibilities to society. This lead to more nuanced debates, which Lee (2008:54) in a long-range retrospective, identified as the 'progressive rationalization' of the concept. In particular, he identified two broad shifts in the way CSR has been understood and researched. The first has been from exploring macro-social effects of CSR to more focused organisational-level analysis of the effect of CSR on financial performance. In his view, this has been accompanied by a second change, one in theoretical orientation from explicitly normative and ethics-oriented studies towards implicitly normative and performance-oriented studies. Briefly put, discussion has shifted from whether CSR is necessary to how to implement it in order to deliver the optimum benefits and hence justify the decision to act. Arguably, the motive forces behind the two shifts have been increasing societal concern for sustainable development allied with the desire among both managers (and academics) for evidence-based, rational decisions in support of CSR implementation. For Lee (2008), much earlier debates about CSR were framed by quite different notions of the firm in which more restricted patterns of ownership and capitalization (i.e. shareholders) were prevalent. Discussion focused squarely on whether CSR influenced economic performance and detracted from shareholder dividends. By the late 1990s, wider business ownership was matched by growing concern for the environment (especially among institutional investors), a clearer appreciation of the range of mandatory and discretionary responsibilities a firm faces (Carroll 1979, 1991), and the involvement of more diverse sets of stakeholders in the operations of the firm. Issues such as reputation and stakeholder

management could no longer be ignored, nor could economic performance be separated from social performance. Thus, in addition to continuing efforts to try to capture the impact of CSR programmes on the 'bottom line', more diverse and ever more sophisticated approaches have emerged in the way CSR is measured, understood and communicated by organisations (Lee 2008).

This identification of over-arching trends has extended from the chronological to the thematic in the form of several meta-analyses of CSR research in business and management studies (Lindgreen and Swaen 2010; Orlitzsky et al 2011; Aguinis and Glavas 2012). Of these, Lindgreen and Swaen's (2010) usefully identify five major strands that have dominated the production of knowledge in mainstream CSR research, and hence they offer an important framework through which to benchmark recently scholarly progress on CSR in travel, tourism and hospitality (in Section Four). These are: implementation, measurement, the business case, communications, and stakeholder engagement. Implementation has clear and obvious connections to Lee's (2008) observation that research has more recently concentrated on normative and performance-oriented studies. Simply put, there has been an enduring fascination with the practice of organisational responsibility and how it has changed over time. In many respects, this is perfectly legitimate in so far as the macro-business environment -as one of the drivers of CSR- is so dynamic and the condition framing CSR practices are constantly changing. Their review helpfully points to the case study as the primary methodological *modus operandum*. Scholarship on CSR is replete with in-depth case studies of individual businesses or organisations. Following standard prescriptions in management studies, a variety of sources are blended including documentary evidence (e.g. reports, policies, statements), media reports (e.g. newspaper, web articles) and interviews with those both inside, and external to, the organisation. Sector-wide surveys are also relatively common place, in some cases comparing CSR practices in sectors across markets (i.e. geographical borders) over certain time periods. These rely on multiple in-depth case-studies and/or reviews of secondary data.   On one level, this suggests an empirically-

rich body of knowledge that says much about how, where and when individual CSR practices have been introduced; the particular process and practices of CSR; the motives for and barriers to implementation; and how CSR features in strategy and organisational behaviour, in particular among some of the largest corporate enterprises in the world.

In many respects, then, these case-studies have contributed clear lessons about best, good and poor CSR practices which several major texts have tried to distil as recipes for practitioners of the future. Clearly, in the context of this review there is insufficient space to discuss these but it is instructive to recall that the particularities of each case-study can limit the ability to draw meaningful and generalizable inferences. Moreover, many studies present a snapshot in time and there are few long-term investigations. To address these concerns, several integrated frameworks have been devised to document and benchmark the nature and extent of CSR implementation within an organisation across the range of its operations (see Maon et al 2010). For instance, Mirvis and Googins (2006: 108) have identified a series of diagnostic features that typify five stages in the development of corporate responsibility and behaviour change, namely: elementary, engaged, innovative, integrated and transforming modes of implementation. More recently Maon et al (2010) have posited a seven-stage development path based on three cultural phases within the organisation (Reluctance, Grasp and Embedment). In a much simpler categorisation, Kramer and Kania (2006) have argued that the purpose of responsibility within a business varies in purpose over time, distinguishing between 'defensive' and 'offensive' strategies.

Thus, while inferences about the level and nature of implementation can be drawn from empirical observations of practice, a second mature body (and connected) body of work has considered how best to measure the depth and breadth of CSR activities in a more structured, systematic and precise

manner over time. The acceptance of CSR both in policy and practice has created an awkward challenge. If the purpose of CSR is to obviate the need for formal regulation and state intervention in the operation of markets, how can the state and other actors in public life be certain that businesses and organisations are behaving in a (more) responsible manner? In other words, research in this strand has examined which indicators –singularly or collectively as part of reporting schemes or frameworks- offer the most appropriate and faithful means to measure responsibility as a multi-faceted construct, to capture the measures which have been introduced in this regard, and to chart their effectiveness over time. As Wood (2010) demonstrates, it is a particularly tricky task to measure the social costs and benefits of corporate activity. An expansive (and expanding) range of metrics and measurement systems from corporate-specific indicators to widely adopted standard schemes, such as Global Reporting Initiative, the AA1000 Series, GoodCorporation Standard and FTSE4Good Index, have been devised for this purpose and their relative merits have been widely debated (cf. Szekely and Knirsch 2005; Fleischman and Schuele 2006; Moneva et al 2006; Wood 2010; Carroll and Shabana 2010). Diversity among metrics and approaches has variously challenged theoretical and methodological development (Lindgreen and Swaen 2010: 4); and enabled perverse outcomes, such as the camouflage and outright masking of unsustainable practices (Moneva et al 2006). Indeed, in an increasingly globalised business world, it has frustrated comparisons between businesses and among sectors (Szekely and Knirsch 2005). Research has demonstrated that multinational corporation have to be aware of their formal reporting obligations as well as differences in stakeholders' expectations (especially government and community) in the various markets in which they operate.

As a third significant and sustained focus for CSR research has been the relationship between business performance and CSR implementation, or put another way, whether it is possible to 'do well by doing good' (cf. Orlitzsky et al 2003; Knox and Maklan 2004; Salzmann et al 2005; Falck and

Helbich 2007; Weber 2008). As Carroll and Shabana (2010: 101) note, there are two separate and distinctive approaches to examining the business case. Narrower views examine the statistical relationship between CSR and corporate financial performance as directly revealed by such indices as revenue, profits, profitability and share price. These contrast with broader views that consider both direct and indirect links to firm performance. For them, the business case for CSR is to be found in four interlocking aspects of performance: reducing cost and risk; strengthening legitimacy and reputation; building competitive advantage; and creating win-win situations through synergistic value creation. In a similar manner, Weber (2008: 248-49) has noted that there are five main overlapping sources of CSR benefits to business: positive effects on company image and reputation; positive effects on employees' motivation, retention and recruitment; cost-savings; revenue increases from higher sales and market share because of consumer preferences; and CSR-related risk reduction or management. Despite the great many contributions, the enduring paradox of this aspect of CSR research is that the relationship between CSR and corporate financial performance 'has not yet been unequivocally verified through empirical studies', with measurement errors, model misspecifications, incomplete data sets, and organisational culture cited as possible reasons for the lack of clarity (Lee 2008: 64).

Alongside the business case, measurement and implementation, Lindgreen and Swaen (2010: 2) argue that stakeholder engagement and communications represent two other important topics in contemporary research on CSR. The ways in which organizations communicate can be vital to the success of their CSR initiatives (i.e. in securing buy-in from stakeholders) as well as for creating commercial benefits (Noland and Phillips 2010). Stakeholder engagement refers to CSR, as it were, 'in action'; that is, significant research in this strand has worked on identifying and justifying which internal *and* external stakeholders are involved with particular organisations, the nature of their stakes, and how CSR activities feature within the social relations among stakeholders (Blowfield and

Murray 2008; Holzer 2008; Brammer and Pavelin 2006). For instance, research in this strand has looked at what sorts of CSR activities are valued by stakeholders. For example, Welford et al's (2007) survey of nearly 500 managers and business stakeholders found that components of CSR were valued differently by government, investors, social non-governmental organisations (NGOs), environmental NGOs and the businesses themselves. Interestingly, the businesses' CSR priorities were most closely aligned with the government's priorities than with any other stakeholder group. Nijhof et al (2002) have proposed an 'inclusive innovation' model for CSR development through stakeholder engagement consisting of four process-based stages: consultation, integration, information, and evaluation. Throughout each stage -and in contrast with many other proposed models (e.g. Porter and Kramer 2006) which emphasise the managers' agency- stakeholders are given priority for setting and evaluating the CSR agenda.

While transparency of CSR to stakeholders has been recognised as key components of CSR best practice (Nijhof et al 2002; Welford et al 2007), a body of work has emerged around why businesses choose – or indeed choose not to – communicate their activities and the effect CSR communications can have on the organisation (cf. Du et al 2010). For instance, Morsing et al (2008) have identified what they call a 'Catch 22' faced by businesses which are simultaneously encouraged to communicate more widely about their CSR while also being scrutinised and at times punished for doing so. In order to add legitimacy to the CSR message, they recommend targeting stakeholders groups through either an 'expert CSR communication process' or an 'endorsed CSR communications process'. Other legitimising communications have been identified as employees' word-of-mouth (Neilsen and Thomsen 2009) and stakeholder endorsement (Morsing and Schultz 2006). The types of media used for CSR communications have also been investigated, and researchers have found that formats of communication (annual reports, websites, press releases, intranets) are used to communicate alternative messages and different CSR information to varying audiences of

stakeholders (Guthrie et al 2008; Stones et al 2009). While the web-based dissemination may create the impression of informality, CSR communications are quite deliberate and connected to strategic issues such as public relations, public affairs and reputational (risk) management (Choo and Hong 2009). However, communication is not necessarily a good indication of transparency and implementation, and researchers and stakeholders alike should be aware of the possibility of CSR communications being used as textual smokescreens (Kolk and Pinske 2006).

3. TOURISM AND CSR: MAPPING THE INTELLECTUAL TERRAIN

In the previous section, we highlighted three fundamental features of the mainstream literature directly relevant to a review of tourism CSR. First, definition is important. There are several contrasting and contested definitions of a concept which has, in turn, evolved in nature and scope over time (Dahlsrud 2008; Orlitzsky et al 2008). Second and connected, by definition the practice of CSR within organisations and hence CSR research should not be selective. For instance, it should not focus exclusively on a single issue domain such as the environmental impacts of an organisation. Furthermore, conceptually CSR is concerned with more than merely identifying or encouraging greater recognition of the three pillars of sustainability in the (selective) activities of an organisation. It involves a strategic, whole-business view of responsibility that is expected to permeate all areas of operations, across the entire value chain, and with due consideration of the distinctive needs of stakeholder groups. Third, there have been several major retrospectives that have identified several important strands of debate on CSR in mainstream studies which form a basis for benchmarking current progress in tourism research on CSR. Of these, Lindgreen and Swaen's (2010) simple five-fold categorisation, is employed below as the analytical framework through which to examine the progress on CSR in tourism management, to compare it with the mainstream (Section 4), and as a basis for developing a future research agenda (Section 5).

Before we turn to consider how academic knowledge has been produced about CSR in the tourism sector, it is important first of all to note that the content of a review is a function of the search process and the contributions it reveals. Here a similar approach was taken to that of meta-analyses of the mainstream CSR literature (see for instance, Aguinis and Glavas 2012: 960). A series of systematic and connected searches was undertaken in order to build a picture of the contemporary body of (academic) knowledge. In the first step, initial keyword searches were made of standard bibliographical databases (and Google Scholar) under the terms 'tourism' and 'CSR' (respectively 'corporate social responsibility'). These searches were intended to cover abstract, titles and the main body of text of journal articles, books, chapters, reviews and, where appropriate, independent research reports authored by academics (i.e. as the only element of the 'grey literature' incorporated). In parallel, analogue searches of the contents of specialist tourism and CSR-related journals in the Association of Business Schools (2010) listings of academic journals was undertaken, initially under the same search parameters and later extended for different types of travel and tourism organisation (see below). On the basis of these preliminary findings a snowballing strategy was then employed where, in the third step, reference lists of publications were examined for further citations and bibliographical hints (i.e. sources in more obscure locations) while, in a fourth step, in some limited instances authors were contacted directly.

A search of this nature is also the result of its defined parameters: the clearer these are and the more strictly they are applied, the more precise and limited are the outputs. In this regard, the search for literature on CSR in the tourism sector was made difficult because the terms 'tourism' and, as noted above, 'CSR' are difficult to define. In the case of the former, the search for *academic* literature was directed to focus on what the European Commission (2003) referred to as the 'travel and tourism industry' or the primary elements involved in the production of the tourist experience,

such as accommodation and other hospitality providers, attractions, airlines, travel agents, tour

operators and cruise operators. The wider 'travel and tourism economy' (including such functions

and services as catering, laundry, utilities, retail, financial services, wholesale, transport

management and production) was excluded. In the case of the former, the results of the search

(because of the limited parameters) initially suggested several potential areas of omission, such as in

the areas of certification and eco-labelling, where *prima facie* there may appear to be a conceptual

connection to CSR. As a result, a closer scrutiny of individual studies was necessary in order to

establish their focus, compatibility with the concept and hence whether inclusion in the discussion

here was legitimate. In this particular instance, the usual and literal of sense eco-labelling refers to a

restricted set of environmentally-related practices (Lebe and Zupan 2012) and as a consequence it

does not have a close conceptual fit with contemporary statements on the multi-dimensional nature

of CSR (Section 2.1). Moreover, although it is unlikely, it is nevertheless possible logically to apply

for or develop an eco-label without (apparent) commitment to more widespread responsibility

within a business. For instance, the low-fares airline Flybe developed an eco-label to demonstrate

its apparent environmental credentials two years before it published its first company-wide position

on CSR (Coles et al 2009). Certification schemes are also conceptually problematic and, as a result,

their inclusion is not warranted. Like eco-labels, certification is an institutional device, practically as

a membership scheme that recognises certain sets of activities for those who are eligible and apply.

It is possible for tourism businesses to have a CSR strategy –or not to have a formal policy but to act

in a highly responsible manner- and yet not to (want to) participate in certification schemes: in

other words, willingness to participate in accreditation is not a criterion of, or a pre-requisite for, a

business to behave (more) responsibly. Thus, while such a tool may act as a catalyst to CSR activity,

of itself applying for and obtaining certification is not intrinsic to greater responsibility in business

behaviours, and it is on this latter aspect that this review focuses.

In fact, the search process revealed three significant features about the academic body of knowledge on CSR in the tourism sector. The first was that definition has routinely not been problematized. Rather, in direct contrast to the discussion in Section 2.1, understanding of the concept has in many cases been assumed. Unpacking the argument further, epistemological nuances associated with, and the implications of adopting alternative approaches to, the definition of CSR have been largely overlooked in tourism studies with only a few notable exceptions (cf. Lynes and Andrachuck 2008; Bohdanowicz and Zientara 2009; Tepelus 2008a). Instead, it has been more common either to ignore entirely or accept tacitly the contested nature of the concept. In some isolated cases have working definitions been used based on the quasi-orthodox precedents. For instance, informed by the WBCSD's statement, Sheldon and Lee (2011: 398) defined CSR as 'the need for organizations to consider the good of the wider communities in which they exist, both local and global, in terms of the economic, social, environmental, legal, ethical and philanthropic impact [sic] of their way of doing business'. Conversely, other studies have adopted an altogether more dismissive line. In their recent text, Hawkins and Bohdanowicz (2012: 275) explained corporate social responsibility as a 'more formal term to describe responsible business….' further noting little more than that 'In some countries, formal standards have been developed to recognise companies that operate to prescribed standards'. As per definition by principal components noted in Section 2.1, some commentators have taken the view that CSR is better understood by a description of the types of activities it may or should entail in the tourism sector. For Frey and George (2010: 623), a more responsible approach may include among others,

> 'attempts to: increase community involvement in decision-making, build mutually beneficial
> partnerships with communities to decrease economic leakages, provide employment
> opportunities, revise investment policies and relations with investors, address corruption,
> comply with governmental regulations, improve relations with suppliers and marketing

intermediaries, advertise honestly, implement fair pricing policies, provide equal

opportunities and remuneration, reduce waste and increase .... management of scarce

natural resources'.

Clearly these are the sorts of activities that are compatible with most orthodox mainstream

definitions of CSR, albeit in principle CSR is about a multi-dimensional organisational approach to

responsibility across the widest array of activities (See Section 2.1). Besides such conceptual

imprecision is problematic for a review of this nature. If a more permeable or looser view is taken to

set the terms of reference for a literature review or the proposal of a future research agenda, then a

much wider range of organisational behaviours may be identified as possible instances of CSR in the

tourism sector. Beyond those noted above, others may include: the exercise of good business

ethics (Stevens 1997; Coughlin 2001; Yaman and Gurel 2006; Kim and Miller 2008); pro-poor tourism

and poverty alleviation (Ashley and Haysom 2006; Hall 2007; Schilcher 2007; Scheyvens 2007);

voluntary initiatives such as codes of conduct (Dodds and Joppe 2005), certification schemes (Font

and Tribe 2001; Font 2002; Bendell and Font 2004; Font and Harris 2004; Tepelus and Cordoba 2005)

and environmental measures (Forsyth 1997; Knowles et al 2001; Bramwell and Allertorp 2001; Ayuso

2005; Blanco et al 2009a, 2009b; van der Duim and van Marwijk 2006); and responsible or 'green'

marketing (Hudson and Miller 2005; El Dief and Font 2010). As the literature search revealed, CSR

has been variously -and it has to be noted, on some occasions, quite conveniently- used as an

indexing key word, invoked as a term in the discourse, and/or the subject of recommendations and

implications for policy, practice and scholarship in some studies in these areas. Conversely, there

are other studies elsewhere which may be of interest to CSR scholars but which use none of the

descriptors of CSR in their indexing (i.e. title, keywords, abstract) nor –for quite understandable

reasons- the vocabulary or conceptual apparatus of CSR. For instance, in a recent contribution,

Segarra-Oña et al (2012) posed the question of the extent to which environmental certification

helped the economic performance of Spanish hotels. This has obvious similarities with one of the

fundamental questions posed about CSR and business performance (see Section 2.2), namely: is it

possible to do well by doing good? In this case, differences were revealed between those hotels that

took up the international standard ISO 14001 as a basis for environmental management systems and

those that did not. While clearly this research may be of interest or relevance to scholars of tourism

CSR, it focuses very tightly on the dual areas of 'economic performance' and 'environmental

certification' at the apparent exclusion of other considerations (such as their social performance and

stakeholder engagement) or the sort of wider view of responsibility that mainstream definitions

anticipate.

Thus, the second key feature revealed by the search is that there are two broad groups of academic

studies on CSR in travel, tourism and hospitality. In the first the interpretation of CSR is consistent

with mainstream conceptualisations in so far as there is a much broader consideration of the

multiple components that comprise CSR (Section 2.1). The second, much larger group contains CSR-

related studies; that is, studies pertaining to CSR in the tourism sector where CSR in the fuller sense

is an implied, indirect or secondary focus and/or where studies only have partial coverage of the five

key components of CSR (Dahlsrud 2008; Section 2.1). There are many more studies of the latter type

that may advance our understanding of CSR in the tourism sector to one (limited) degree or another

with a (highly) restricted scope. The latter contributions are too numerous and hence beyond the

scope of this review which instead focuses primarily on the first group because they are more

conceptually appropriate. However, in turn, this differentiation reveals a third significant feature of

the body of knowledge on tourism CSR which concerns one of the practical difficulties of conducting

critical research in this field. In a paradox verging on an operational fallacy, a great many research

workers situate their work as making a contribution to the scholarly understanding of CSR (i.e. a

wide-ranging, whole-business approach), but selectively chose to focus on a single aspect of

operations, usually a single pillar of sustainability. For example, Bohdanowicz et al (2012) discuss the 'CSR-inspired environmental initiatives' of major hotel chains in an attempt to overcome the otherwise 'conceptual oxymoron' of limiting discussion of CSR to environmental practices alone. In their view, this is a legitimate approach from a perspective of practical expediency because 'in most cases (at least in hospitality) corporate social responsibility and environmentalism are intertwined with each other' (Bohdanowicz et al 2012: 96). While this argument is an exceptionally elegant defence, more focused accounts of this type make it more difficult to piece together a more rounded view of organisational responsibility in the tourism sector. As Cowper-Smith and de Grosbois (2010: 63) demonstrate, in order to contextualise their results of CSR activity among major airlines in the wider, more conceptually-appropriate sense, they had to draw on research that exclusively concentrated on the environmental management and reporting of Asian and European airlines (Chan and Mak 2005; Mak and Chan 2006, 2007; Lynes and Dredge 2006). This was hardly ideal because environmental actions do not exist in isolation but as part of a wider discussion of CSR strategy and array of actions within an organisation.

[Insert Table 1 near here]

Thus, if a closer interpretation of the term is adopted, it is clear that CSR has been the predominant thematic focus of a comparatively limited academic body of work (Table 1). This has emerged over the last decade and research on CSR in tourism is still currently under-developed (Dwyer and Sheldon 2007). Furthermore, there is a relatively small community of research workers focusing on this field and there has been little sustained, long-term attention from individual scholars judging solely from published contributions. Table 1 is a relatively simple indicative device based on the search parameters set out above and a close scrutiny of the texts. Although there may be additional

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academic research which has gone undetected here, it would appear that fewer than 50

contributions have been published since 2000 in which CSR in the fuller, more appropriate sense of

the concept and where it has been the primary or exclusive subject matter. Put in context, this

represents a small fraction of the body of knowledge produced on other sectors (Aguinis and Glavas

2012) and a restricted corpus of work within tourism management when compared with other

notable research foci like small- and medium-sized tourism enterprises (Thomas et al 2011). In this

context, it is hard to agree with the view that 'CSR activities have been extensively studied in the

hospitality industry…. and the airline industry' (van de Mosselaer et al 2012: 71).

Table 1 suggests a growth in interest since the mid-point of the last decade. It is possible to

speculate about the drivers behind this. At an international 'think tank' run by Business Education

for Sustainable Tourism (BEST) on tourism and CSR in 2006, 19 papers were presented which

brought the subject greater prominence within tourism studies (cf. BEST 2006). Conversely, other

major debates in sustainable tourism may have diverted the gaze away from CSR in tourism in the

first half of the last decade. A considerable research effort accompanied the International Year of

Ecotourism in 2002 while the potential of climate and other global environmental changes to impact

on tourism came on to the radar of many scholars at the same time (Hall and Higham 2005; Gössling

and Hall 2006). Set in context then, in contrast to the protracted history of CSR discourse in general,

dedicated research on tourism CSR is at a relatively early stage. However, in terms of the volume of

recent work, the tourism sector compares favourably with other high-impact sectors such as

construction (Holton et al 2008), mining (Kemp 2010), and forestry (Mikkilä and Toppine 2008)

where the relationship between business, society and environment has, admittedly, been a much

longer-standing concern.

Table 1 also points to a fragmented body of knowledge. In terms of intra-sector comparisons in coverage, table 1 reveals that accommodation providers and airlines have attracted most academic attention. In the case of the latter, this is due to recent public debate about the merits of an expanding aviation sector and its contested contribution to sustainable development (Chapman 2007), in particular as a result of the rise of low-fares airlines and their alleged contributions to climate change. Still, for Lynes and Andrachuk (2008: 378), it is curious that commercial aviation has not been studied further because 'it possesses several characteristics similar to those of manufacturing industries....' which make them so attractive subjects in mainstream studies '....including intense regulation, high entry barriers, high capital costs, and tendencies towards oligopolies'. Beyond airlines, as van de Mosselaer et al (2012: 71) correctly point out, 'understanding of CSR in the tour operating industry is limited' but this is somewhat surprising because of the pivotal role they play in producing tourism both at home and in destination. Furthermore, there has been little academic attention devoted to CSR among other forms of transport provider, nor has there been scholarly discourse on CSR among (major) attractions with the exception of casinos. As Lee and Park (2009) point out, this is somewhat ironic because, in many composite statistical indexes of corporate behaviour in North America, gambling is considered to be an irresponsible activity and businesses with connections to gambling are scored down! CSR among SMTEs has been under-researched with isolated exceptions (cf. Kasim 2007; Eraqi 2010). Larger multi-national companies have fared only a little better. Detailed insights have emerged from studies of several major international businesses, such as Scandic Hotels (Bohdanowicz and Zientara 2008, 2009), Hilton (Bohdanowicz 2007, Bohdanowicz et al 2011), Scandinavian Airlines (SAS; Lynes and Andrachuck 2008) and TUI (Sigala 2008). Some studies have started to make intra-sectoral comparisons in practice (Dodds and Joppe 2005; Sheldon and Park 2011; Bohdanowicz et al 2012) while others have explored variations among different types of businesses, such as hotel chains (Holcomb et al 2007; Bohdanowicz and Zientara 2009, 2012; de Grosbois 2011), tour operators

(Miller 2001; Goodwin et al 2009; Dodds and Kuehnel 2010; van de Mosselaer et al 2012) and airlines (Coles et al 2009; Cowper-Smith and de Grosbois 2010; Fenclova and Coles 2011).

To date, evidence from the United States (Lee and Park 2009, 2010; Lee and Heo 2009; McGehee et al 2009, Kang et al 2010, Sheldon and Park 2011), Scandinavia (Bohdanowicz 2007; Bohdanowicz and Zientara 2008, 2009; Bohdanowicz et al 2011, 2012; Lynes and Andrachuk 2008) and Malaysia (Kasim 2004a, 2004b, 2007, 2010) has been most widely published. There have been few comparisons across geographical markets. Coles et al (2011) examined the perceptions of the social responsibility of low-fares airlines among external stakeholders in three distinctive and peripheral regions of the United Kingdom. In Northern Ireland, the primary responsibility was to foster greater socio-cultural cohesion; in the Highlands and Islands it was to contribute to sustained economic development; and in the South West of England it was to contribute to the region's long-standing leadership in sustainable development. CSR as a socially-situated and culturally-constructed phenomenon has also featured in other work. Huimin and Ryan (2010) examined the ethical principles to which 257 Chinese hotel managers adhered and found that CSR was located in cultural and moral codes for personal behaviour which differed quite markedly from western value sets. While CSR may be presented as a global imperative, they stress the importance of local conditions in its implementation. Dodds and Joppe (2009) hint that this may be an important topic for the future in their account of tourism CSR in the Caribbean. There is a clear prevalence of western, European-centric discourses as to what constitutes responsibility and, in order to build capacity, they point to training opportunities from overseas, in particular the UK. In a sense, then, there is a risk that European values and approaches to business administration are being at best 'exported', at worse imposed on distant markets in a form of mercantile neo-colonialism.

Two distinct epistemological trends run through recent contributions on tourism CSR. First, there has been a great reliance on empirical data from secondary sources, with the case-study approach employed as the primary methodological *modus operandum*. CSR reporting has been a widely adopted data source alongside press releases, web pages, newspaper articles and other documents already in the public domain (see Holcomb et al 2007; Coles et al 2009; Cowper-Smith and de Grosbois 2010; de Grosbois 2011). CSR indices produced commercially by business data service providers have been a further secondary data source (see Nicolau 2008; Lee and Park 2009, 2010). Thus, much research on tourism CSR has been conducted external to the subject businesses. Only in a few cases has primary research been conducted by researchers embedded within an organisation (Coles et al 2009) or with wide access to key decision-makers and/or other internal stakeholders (Bohdanowicz and Zientara 2008; Bohdanowicz et al 2011). In terms of gauging progress in the sector, these are important impediments. Some commentators contend that secondary sources are reliable records of CSR activity within tourism firms because 'at a time when most information can be relatively easily verified.... no serious company can afford to provide the public with inaccurate or false data' (Bohdanowicz et al 2012: 114). While this may indeed be true, it is important to note that such records are not always complete listings and the degree of partiality can only be assessed through research inside firms (Coles et al 2009). In fact, the majority of studies are reliant on selective representations that do not routinely portray the full array of CSR activity within the business (Cowper-Smith and de Grosbois 2010); more specifically, variations in the availability of, and access to, data sources means that different studies employ dissimilar measures and indicators of CSR that render meaningful comparisons between businesses, across the sector and over geographical space extremely awkward. This view is reinforced by Bohdanowicz et al (2012) who, drawing on a range of secondary sources, describe a wide range of initiatives in top hotel chains around the world. While the account invokes impressively detailed examples, in many cases these are business-specific reflecting the view in the mainstream literature that the precise nature of CSR activity in an organisation is socially-constructed based on its corporate priorities (see Section 2.1).

More importantly, it frustrates attempts to draw anything but broad inferences about the (high) level of CSR engagement among such businesses.

The issue of the reliability of data sources has been discussed in mainstream studies as Section 2.2 indicates. Thus, a second and related, there has been only limited engagement by tourism scholars with the mainstream research literature on CSR. This intellectual reticence has already been mentioned with respect to the casual approach towards defining CSR. However, it extends further. As discussed below, there is some use of established methodological frameworks developed in other sectors to examine the relationship between CSR and firm performance (see Section 4.2). Unfortunately, this is not accompanied by a strong sense of how the tourism sector performs in comparative terms because further detailed cross-comparison of findings is missing. Similarly, there is a very limited degree of engagement with CSR theory and recent conceptualisations in the great majority of tourism contributions. Acknowledgements are occasionally made to Friedman, Carroll, Porter and other so-called 'thought leaders' in the field (see form example Williams et al 2007; Bohdanowicz and Zientara 2008b; McGehee et al 2009; Tsai et al 2009; Lee and Park 2010; Sheldon and Lee 2011). Their work, however seminal, nevertheless represents only a very small fraction of the mainstream literature on CSR as Section 2 makes clear.

Recent developments in mainstream CSR research offer great scope to widen and deepen understanding of CSR in travel, tourism and hospitality. For instance, Coles et al (2011: 530) have demonstrated the potential of Ketola's (2006) responsibility profiles to interpret regional differences among external stakeholders in how low-fares airlines are understood. Views in Northern Ireland were essentially anthropocentric; a more technocentric view was adopted in the Highlands and Islands; and in the South West of England, a more balanced view (i.e. Ketola's Ideal position) was

adopted. In earlier work, they examined the approaches to CSR among low-fares airlines

benchmarking progress using frameworks developed by Mirvis and Googins (2006) as well as Kramer

and Kania (2006). CSR implementation was at the 'elementary' stage (i.e. the most basic level of

five), at best (in certain dimensions) 'engaged'. CSR was practised more for defensive reasons to

protect brands rather than to nurture them proactively (Coles et al 2009: 52). Nevertheless, these

examples are among the few exceptions: tourism studies of CSR rarely draw on the extensive

mainstream literature. What is more, there has been a disappointingly unilateral flow of knowledge.

Insights from the mainstream have been used variously to design, position or inform tourism

studies. However as citation and other searches reveal, the reverse appears very strongly not to be

the case: contributions from tourism studies have not been detected or used outside the tourism

academy.

4. META THEMES IN RESEARCH ON TOURISM CSR

From this initial mapping, a picture emerges of an emerging but fragmentary body of knowledge in

which CSR has become the primary or exclusive subject matter. Such an overview says little

however on the precise nature of the research conducted thus far nor the quality of the insights

delivered. As noted above, some limited connections have been established with mainstream

studies of CSR. Selective applications of theory, concept and method have been made alongside the

sporadic invocation of important analogue studies. In one sense, then, there has been a transfer of

knowledge on CSR derived from other sectors of economic activity to studies of tourism

organisations. Of course, this raises the question of whether research on CSR in tourism

management has also covered the same broad thematic concerns and to what depth? Using

Lindgreen and Swaen's (2010) five meta-themes as its basis, in this section we examine the extent to

which issues of implementation, business case, measurement, communications and stakeholder

engagement are evident in academic research on tourism CSR.

4.1 TOURISM AND CSR IMPLEMENTATION

Of course, the allocation of contributions to single categories is a complex and potentially imprecise

task. Many intersect with more than one theme and the selection of a primary focus is a subjective

decision. Nevertheless, within the existing body of knowledge on CSR in tourism management,

implementation has been afforded most attention and over the longest period (cf. Miller 2001;

Kalisch 2002; Dodds and Joppe 2005; van Wijk and Persoon 2006; Holcomb et al 2007; Phillips 2007;

Bohdanowicz 2007; Bohdanowicz and Zientara 2008, 2009; Lynes and Andrachuk 2008; Sigala 2008;

Coles et al 2009; Dodds and Kuehnel 2010; van de Mosselaer et al 2012). Awareness of CSR as a

concept in business administration has been examined in parallel to measuring types of activities

which are used as an indirect proxy for CSR penetration. Through this duality, attempts have been

made to assess the embedding of both principle and practice in the tourism sector. It has also

attempted to overcome some of the difficulties of researching CSR as another 'fuzzy concept' in

tourism research (Coles et al 2008) or as Vargas-Sanchez (2010) puts it prosaically, 'the

terminological jungle around the concept.... is, in fact, very messy'. Thus, some businesses may be

practising a more responsible approach to business but do not recognise their actions as constituting

a programme of CSR activity (Coles et al 2009). The opposite is possible, too. As Dodds and Kuehnel

(2010) have lamented, there was good awareness of CSR conceptually among Canadian mass tour

operators but little action followed.

Employing this approach, Sheldon and Park (2011) examined CSR among members of the Tourism

Industry Association (TIA) of America. From a sample of 274 businesses, their research

demonstrated a high level of awareness of CSR. The majority of their respondents engaged in some

form of CSR activity and nearly a quarter (24%) had a designated lead for CSR activities within the

organisation (Sheldon and Park 2011: 398). Environmental rather than socio-cultural actions were favoured because, they argue, the former are easier to implement while the main drivers for CSR appear to have been enhancements to reputation and community-based issues precipitating action (Sheldon and Park 2011: 392). The main barriers to further implementation were a lack of resources and a lack of understanding. Similar issues emerged in a further large-scale survey. The CSR reporting activities of the top 150 hotel companies in 2010 was investigated by de Grosbois (2011). While many are able to demonstrate a commitment to CSR (73%) in one aspect or another, fewer are able to provide details of specific goals (at most 36%), and fewer still report how they performed. Around 30% presented no information about their CSR activities. Initiatives related to the quality of employment (48%), community well-being (48%) and the environment (41%) were recorded more frequently those on economic prosperity (31%) and diversity and accessibility (25%). Nevertheless, de Grosbois (2011) warns that in many cases CSR reporting is 'often very simplistic and superficial' thereby casting doubt on the level of action and hence likely the outcomes associated with CSR activity.

Implementation has also been investigated among the top ten hotel companies based on the number of units managed (Holcomb et al 2007), 14 major international (flag-carrier) airlines (Cowper-Smith and de Grosbois 2010), and low-fares airlines flying to and from the UK (Coles et al 2009). Although more modest in sample size, important verifications are supplied by these studies. For instance, Holcomb et al (2007) found that 80% of hotel companies made charitable donations and 60% had a diversity policy. Action was more widespread than formal CSR policy-making in so far as only 40% made mention of social responsibility in their vision or mission statements. Diversity was a key issue in terms of both employee relations and the supply chain (Holcomb et al 2007: 468). In the case of the latter, their work demonstrates how single enterprises are able to encourage others in the sector to greater activity by setting terms for the social relations of doing business.

According to van de Mosselaer et al's (2012: 86) conceptualisation, tour operators have the potential to engineer greater responsibility at three levels, namely within firm, at the destination and in its supply chains. While they contend that in all reasonableness, they cannot be held accountable for greater responsibility at destination level, there is a reasonable expectation of their ability to influence their supply chains. Sigala's (2008) case-study of TUI's supply chain management echoes this point. The principles of sustainable development are embedded in their procurement policies with their external suppliers. However, her research points to the complexity and scope of whole-business solutions, and in the process it points to why many businesses have been selective in their CSR actions. The principles should drive the other stages in the product life-cycle, including design, production, delivery, distribution and reverse logistics. Unfortunately, many businesses do not have the management capacity or infrastructure to deal with such a complex task while others are unwilling to invest further to address these shortcomings.

Selected activity was also evident among airlines. Although they note that it is difficult to measure the level of adoption from CSR reports, Cowper-Smith and de Grosbois (2010) argue that environmental issues were more important to airlines than economic or social considerations. Similar findings were reported by Coles et al (2009). Managers in low-fares airlines frequently invoked environmental measures as examples of how their businesses act in a more responsible manner for society at large. This is not surprising since in public discourse on their contribution to sustainable development they were frequently attacked for their contributions to carbon emissions but countered by extolling their role in stimulating economic growth. The environment is a wide-ranging topic and businesses often have quite different priorities. Among the seven sets of environmental issues examined by Cowper-Smith and de Grosbois (2011), only emissions and noise reduction were mentioned by all, while other issues received far less attention. Of greater concern is the possibility of tokenism and action purely for the sake of compliance. For instance, they report

the goal of increasing employment involvement was reported by 10 airlines (71%) and several

initiatives were invoked to support; however, each specific initiative was supported by no more

than 4 (i.e. 28%) businesses. Of all the various initiatives they identified, only three were adopted by

80% of all the reporting airlines (Cowper-Smith and de Grosbois 2010: 72).

Intra-sectoral (i.e. inter-organisational) comparisons suggests that there are higher levels of CSR

awareness and activity among accommodation providers and airlines in comparison to tour

operations. According to Dodds and Kuehnel (2010), while awareness of CSR is on the increase,

there was little evidence of initiatives or implementation among the principal mass market tour

operators in Canada. Among the small sample (seven businesses), 80% had heard of the triple

bottom line, all were aware of CSR, but only one had published a CSR policy and one had issued a

CSR report (Dodds and Kuehnel 2010: 230). They contend that Canadian tour operators are some

way behind their European counterparts and speculate –based on prior work (Dodds and Joppe

2005)- that this is because the latter are subject to more demanding regulatory requirements (for

publicly traded companies) and greater customer expectations (Dodds and Kuehnel 2010: 234-35;

see also Dodds and Joppe 2005: 5). This provides an alternative perspective on van Wijk and

Persoon's (2006) findings. Through an inspection of tour operators in Britain, Germany and the

Netherlands, they conclude that they report CSR activities less frequently than other types of

business in the tourism sector and larger businesses report more. This is all the more problematic

because, as Miller (2001) demonstrates in the case of the UK, tour operators dominate the

distribution of travel products and hence have potentially great power to influence behaviour

change in the supply chain. In this regard, van de Mosselaer et al's (2012: 87) recent analysis of

Dutch tour operators is instructive. Through detailed case-study analysis, they argue that there has

been a shift from CSR as a more defensive mode of thinking, to a more positive, proactive position

related to the 'institutionalisation of moral responsibility'. Central to this reorientation has been the advocacy of trade associations 'in promoting CSR in the industry itself'.

Indeed, there have been divergent views of the relationship between business size and CSR implementation. For some, CSR is acknowledged as an agenda in which the value of 'big business' are imposed on small- and medium-sized enterprises (SMEs). The latter lack the capacity to be able to enact more widespread programmes of CSR activity, including greater levels of measurement and monitoring. In contrast, large(r) businesses and multi-national operations have more developed infrastructure and capacity to develop programmes of CSR activity and report on them. In addition to their financial resources, there is greater potential for the transfer of knowledge –for instance, of good and best practices- between and within such organisations (Cowper-Smith and de Grosbois 2010; Fenclova and Coles 2011. Thus a company like Hilton is able to develop environmental management initiatives like its highly successful *We Care!* scheme which is held up as industry-wide best practice in one aspect of CSR practice (Bohdanowicz 2007; Bohdanowicz et al 2011). Hilton's erstwhile partner, Scandic Hotels, went as far as to embed its more widely-ranging *Omtanke* programme at the heart of its business model (Bohdanowicz and Zientara 2008, 2009). While this example most closely resembles the approach advocated by Porter and Kramer (2006), it is an exception among hospitality businesses (Bohdanowicz et al 2012). Others have argued that smaller businesses are capable of acting in a more responsible manner. This is because they are more flexibly administered and organised, and because responsibility is often embedded in the personal values of the owners and operators. Some have gone as far as to suggest that big business can be short-sighted and overlook issues that are not immediately and obviously beneficial to their core activities (Kasim 2006; Henderson 2007). Following Miller (2001), Eraqi's (2010: 54) work on Egyptian tourism businesses points to stronger connections between local SMEs and the social and

environmental issues in the destinations in which they operate. In may cases, larger businesses

employed ex-patriate workers who lacked an understanding and affinity with place.

The question arises as to what studies in this thematic strand contribute collectively. A more

optimistic reading would be that CSR is more widely recognised and practised than may have been

anticipated. Indeed, the empirical evidence points to a situation where business and society are no

longer separate from one another, which constitutes real progress from the situation two decades

ago (Miller 2001: 591). As a long-term approach to business administration, the levels of recognition

and activity offer some welcome reassurance that the sector is moving in the right direction. The

results of large-scale surveys suggest that CSR is understood by a notable proportion of travel,

tourism and hospitality businesses and organisations. Furthermore, there has been some

speculation that current research may even under-represent the extent to which responsibility is

being practised or enshrined in tourism management (McGehee et al 2007; Coles et al 2009;

Cowper-Smith and de Grosbois 2010). The principles of CSR may not result in formal strategies or

reporting; however, they do underpin a great many activities that could be incorporated into a more

formalised approach if this was so desired by the business or by regulators. Terms such as

'camouflaging' (Moneva et al 2006) and 'greenwashing' (Hawkins and Bohdanowicz 2012) are used

for concealing, and diverting attention from, unsustainable practices. Conversely in this case, there

may be instances of 'covert sustainability' when more responsible practices are latent, perhaps even

deliberately hidden away. In their research on low-fares airlines, which were much maligned in

public discourse at the time, Coles et al (2009) reported that some CSR managers deliberately chose

not to present some of their more positive (social) activities. This was for fear of unfair criticism

from journalists that they were trying to divert the agenda away from their environmental impacts.

An alternative, more critical counter-interpretation of the same evidence would be that advocates adopt a far too optimistic view of the situation. CSR is not as widely accepted as its many advocates claim (and desire). After all, over a half (53.2%) of members of the TIA did not incorporate CSR in their mission statements and over three quarters (78.5%) described the term as vague, the most significant adjective (Sheldon and Park 2011: 398). Moreover, while CSR may be a long-term undertaking, there are significant difficulties in translating intention into behaviour in a sector that traditionally operates on short-term management horizons. Implementation would appear to have been selective, not across the range of business operations in the value chain, as envisaged by Porter and Kramer (2006). Warm words have not routinely been followed specific initiatives or reporting (Cowper-Smith and de Grosbois 2010; de Grosbois 2011). Instead, what has followed is a form of 'selective sustainability'. Like earlier studies (cf. Forsyth 1997; Bramwell and Allertorp 2001), a frequent complaint has been that the apparent desire for self-regulation and the allied intention to act have not translated into (even) more activity than has been observed (cf. van Wijk and Persoon 2006; Mowforth et al 2008). Indeed, the observed disparity between the perceived importance and the actual performance of CSR has been used as a call for greater regulation to require tourism businesses to take their corporate social responsibilities more seriously (Dodds and Joppe 2005; Dodds and Kuehnel 2010). The likelihood and desirability of such a move are, however, highly debatable, not to say dubious. In the case of the former, in neo-liberal times the instinct for governments is to deregulate and to reduce the burdens (i.e. costs) of regulation on business. In the case of the latter, greater (imposed) regulation may be tacit recognition that calls for voluntary, self-regulation of business have failed or are falling on deaf ears. Still, government may have a role in encouraging greater responsibility through the regulatory apparatus of the state. For Bohdanowicz et al (2012: 116), the reliance of government on corporate bodies to deliver policy initiatives, especially in the area of the environment may be facilitated by the introduction of tax breaks and subsidies (as well as fines and penalties).

4.2 BUSINESS CASE

A second distinctive strand of studies has explored the business case as a motivation for acting more responsibly. Primarily informed by secondary statistical data, several detailed quantitative analyses have examined the direct relationship between CSR (as an explanatory variable) and firm performance, variously defined and indexed (Garcia-Rodriguez and Cruz 2007; Nicolau 2008; Graci and Dodds 2009; Lee and Heo 2009; Lee and Park 2009, 2010; Tsai et al 2010; Kang et al 2010). These studies overtly draw on methodological approaches and findings from mainstream research. Perhaps not at all surprisingly then, the relationship between firm performance and CSR in the tourism sector has also not been demonstrated unequivocally as is the case for other sectors of economic activity. Admittedly, for Garicia-Rodriguez and Cruz (2007: 836) the evidence would appear clear: 'higher levels of social and environmental responsibility in hotel firms improves [sic] their profit levels'. Similarly, Nicolau (2008: 990) argues that 'socially oriented activities carried out by tourism firms bring about benefits for society both directly (inherent to the purpose of such activities) and indirectly (via commercial performance'. Moreover, social reputation from CSR is a long-term project which is revealed in long-term shareholder value (Nicolau 2008: 1001).

Such unambiguous statements may be valid conclusions from these single contributions based on small sample sizes; however, a series of studies carried out on firms in the United States reveals an altogether more complex, contestable and unpredictable set of effects (Lee and Heo 2009; Lee and Park 2009, 2010; Kang et al 2010; Inoue and Lee 2011). Utilising an extensive database covering the period from 1991 to 2006, various aspects of the relationship between CSR and financial performance were investigated for airlines, casinos, hotels and restaurant businesses. Financial outcomes were measured in terms of short-term (profitability) and long-term (firm value) performance. Standard metrics were employed that have been used widely in investigating this relationship in other economic sectors. Secondary sources used in the business world informed the

research. Companies were selected from the Standard and Poors (S&P) 500, Russell 1000 and Russell 2000 listings. CSR behaviour was gauged through the KLD STATS (produced by KLD Research and Analytics) database while *Compustat* (total assets, total debts, sales and total equities) and CRSP (stock price, number of shares outstanding) were mined for the financial data (Lee and Park 2009: 108).

Lee and Park (2009: 105) found positive and simultaneous relationships between CSR and financial performance, confidently asserting that hotel companies can 'confidently and strategically increase CSR investment....' to enhance both profitability and firm-vale. Similarly relationship were absent for casinos and companies were advised 'to carefully examine the effects of CSR on financial performance'. Lee and Park (2010) investigated the same relationship for airline companies. Unlike hotels and casinos, the message was more complex: a positive and linear impact of CSR on long-term (here termed 'value') performance but no relationship with short-term (here termed 'accounting') performance. Nevertheless in taking a Friedman-esque view, their recommendation was clear, namely that: airline 'executive may consider practising socially responsible activities.... because such practices appear to be accompanied with an increase in their companies' value [over the long-term], which is the ultimate goal of any corporation' (Lee and Park 2010). Kang et al (2010) extended the analysis further with the first stage of granulation. This time they differentiated between the impacts of so-called 'positive' and 'negative' CSR activities on businesses in all four sub-sectors. In this particular analysis CSR was broken down into seven dimensions which were then described as 'strengths' or 'concerns'. A term like 'negative CSR activities' may appear oxymoronic; however, it simply refers to the cumulative scores across aspects of CSR activity considered by KLD to be a concern. For hotels and restaurant businesses, CSR activities which were rated as strengths has a positive impact on long-term (here 'firm') value, not profitability. For airlines, they found a negative impact of positive CSR activities on short-term (profitability) as well as a negative effect of

CSR concerns on firm value. No relationships were found for casinos (Kang et al 2010: 80-81). Lee and Heo (2009: 637) introduced a further intermediating variable for hotels and restaurants: customer satisfaction. They concluded that positively-rated CSR activities have a positive relationship with customer satisfaction and firm-value for hotels, but not restaurants. Finally, Inoue and Lee (2011) concentrated on the effects of five different dimensions of CSR (i.e. employee relations, product quality, community relations, environmental issues and diversity issues) on corporate financial performance in the four sub-sectors. No clear patterns emerged from the analysis. For airlines, the community dimension had a negative impact on short-term value, while both employee and product dimensions somewhat predictably had a positive effect on long-term value. Once again no relationships were observed for casinos. For both restaurants and hotels community dimensions had a positive effect on short- and long-term value, while the former unsurprisingly was also affected positively by product-related CSR activities. Finally, diversity had a positive effect on long-term value (Inoue and Lee 2011: 800).

In contrast the broader business case has not been the subject of such sustained programme of analysis. Bohdanowiz and Zientara (2008, 2009) note that well-designed CSR programmes can benefit human resources management, in particular in the area of recruitment, retention and productivity. Moreover, to be successful CSR programmes in hotels have to have widespread employee involvement; this has to extend from the most senior managers to most junior employees; and there has to be a constant input from staff in shaping unfolding CSR activity if it is not to be considered a 'one-off' (Bohdanowicz et al 2011). Deery et al (2007) interpret the progressive reduction in employee turnover in a Melbourne hotel over the previous decade as a direct consequence of a successful CSR strategy. McGehee et al (2009: 431-432) estimate that the US lodging industry made charitable donations of US$815 million (or 3.6% of total industry profits) in 2005. Although investigation of the motives was not the primary objective, they observe that

corporate giving appears to have boosted the image of the firm and its management. Fenclova and Coles (2011: 347) draw a similar conclusion in their research on charitable activities 22 low-fares airlines. Most businesses practised a form of strategic philanthropy. Although they had expectations from their partnerships, few had formal strategies in place to nurture such relationships or to maximise the commercial gains to the business, especially in terms of revenue generation. Lean production and cost-reduction as principles of their business models mediated against cause-related marketing as a more systematic, goal-oriented approach.

Intangible benefits beyond the balance sheet have featured in Kasim's (2004a, 2004b, 2010) work in the form of potential cost savings from recycling, energy saving, waste reduction and a variety of other environmental measures. The same case is made in Bohdanowicz's (2007) account of Hilton's Environmental Reporting scheme. Indeed, it would appear that it is often easier to put a value on the cost savings made by firms rather than any potential increases in revenue as a result of CSR activity or images. Low-fares describe their business model as the epitome of responsibility in so far as they are designed not to waste resources (Coles et al 2009). It was easier for CSR managers to identify how particular initiatives –in particular in the area of the resource management and waste reduction- could enhance profitability but it was extremely difficult to establish a link between greater sales and enhanced reputation for responsibility. Price was the main driver, not image, for all customers although there was some limited evidence to suggest that some corporate procurement policies excluded purchases from those airlines lacking formal CSR policies or strategies. In a similar vein, Manaktola and Jauhari (2007: 364) have concluded that consumers prefer to use hotels with enhanced green practices but they are unwilling pay more for these services. Tsai et al (2009) have concluded that an enhanced image in the market is the justification for increased CSR activity. Modest improvements in such areas as traffic improvement, non-discriminatory hiring, charitable and philanthropic offerings, stakeholder management, and the

provision of local foods combined in a more integrated approach could deliver increases in

competitive advantage (Tsai et al 2009: 12). However, Adlwarth (2010, 2011) provides an important

temper in this regard. He notes that the number of CSR-attuned travellers is large, growing and

hence a potentially attractive segment for tour operators. For instance, they are willing to pay 8%

more for trips which meet their expectations of responsibility (Adlwarth 2010: 103). However,

German tourism suppliers have not been able to differentiate themselves on the basis of their CSR

credentials. As he notes, between 75 and 80% of tourists are unable to comment whatsoever on

their suppliers' CSR commitment (Adlwarth 2011: 297).

Thus, there are challenges ahead for research in this strand. One not insignificant methodological

difficulty relates to how to observe and hence attribute the commercial benefits of CSR activities, in

particular as they relate to revenue streams within the firm. Quite different methods, data sets and

assumptions underpin the array of extant studies published in this regard on the tourism sector. At

its simplest, such juxtapositions defy straightforward comparison. Perhaps more importantly, work

in this strand starts from the assumption that there should be a strong positive relationship between

CSR and business performance as a justification for a more responsible approach to tourism

management (Nicolau 2008; Lee and Park 2010); however, this relationship has yet to be clearly or

indisputably proven (even within mainstream studies of CSR, as noted above). Admittedly, the data

strongly point towards a positive relationship, especially in the context of long-term value creation.

Nevertheless, the current evidence base is disjointed and partial. As a consequence, clear or

compelling narratives have been absent. Additional research in this strand is plainly necessary but a

further challenge is how to translate current research to galvanise future CSR activity. Most

contributions in this strand, like the series of studies on tourism businesses in the United States (Lee

and Park 2010: 199; Kang et al 2010: 80-81; Inoue and Lee 2011: 790), are overtly intended to inform

practitioners. It is, though, questionable whether their recommendations will influence decision-

making. In their current form, the messages are inaccessible to many lay readers while the prevalence of statistically-insignificant relationships is hardly a major endorsement of CSR activity. Furthermore, as the authors allude, there are significant limitations in their work in terms of generalizability (across markets), the particularities and constraints of the data sources, the power and reliability of the observed effects, and the cross-comparability between studies (Lee and Park 2010: 199-200; Kang et al 2010: 81; Inoue and Lee 2011: 790).

4.3 MEASUREMENT

With the themes of implementation and the business case relatively well established within tourism studies of CSR, it may have followed that there would have been much greater research effort in this strand than there has been. As the mainstream literature makes clear, measurement is concerned with the metrics and indicator sets used by businesses and organisations to collect data on, and interpret the effects of, CSR on their operations and adjust them where necessary. It is concerned with establishing accountability and hence the credibility of this mode of self-regulation. Research on monitoring and management has covered such key issues as the application of international reporting standards as well as the development of more appropriate localised business- or sector-specific schemes (Section 2.2). An important sub-text to this work is that measurement forms the basis for the evidence base and accompanying narrative in the short term which justifies continuing an organisation's continuing commitment to, and investment in, CSR activity as a long-term concern.

Despite the significant role of measurement, discussion of it within tourism studies of CSR has been truncated. As we have noted above, some commentators have identified the general absence of reporting to follow apparent commitment to CSR in the tourism sector. In addition to exposing an important disconnection in practice, this observation is important for two reasons. First, it highlights

a significant hurdle towards a more accurate assessment of the development of CSR activity within the tourism sector as well as the benchmarking of relative progress between businesses and among different types of business. Without data on what businesses are doing or how their initiatives are performing, comparison is at best vague. In fact, there is a lack of harmonization within the structure and format of CSR reporting. A wide range of metrics is used, with the general lack of consistency frustrating comparisons (Cowper-Smith and de Grosbois 2010; de Grosbois 2011). As a second consequence, it provides further substance to the view that there has been limited progress in tourism studies of CSR when compared to the mainstream. The fact that implementation and the business case have been the primary foci is indicative of the tourism academy building the basic empirical foundations before more other alternative (perhaps more intricate) issues are considered. Even where measurement schemes are being employed by tourism businesses they have not been the subject of investigation. As with other aspects of tourism studies of CSR, lack of access to internal actors and sources may be an inhibiting factor. However, many tourism businesses do report in public and such data have been used in a few cases to investigate the (narrow) business case for CSR (Section 4.2). Nevertheless, even within that group of studies there is little reflection on the validity of the constructs used to portray CSR (and the extent to which some of the findings may be a function of the datasets). For instance, positive and negative aspects of CSR featured in one study (Kang et al 2010) but the probity of the constructs, the scales and the allocation decisions made by the compilers of the data were not apparently challenged.

There are some signs that research on measurement may begin to gather momentum in the near future. Several accounts have demonstrated the importance of international initiatives intended to promote a greater degree of responsibility in tourism management, among them: the United Nations Global Compact, the United Nations World Tourism Organization's Global Code of Ethics, and the Tour Operators' Initiative (Dodds and Joppe 2005; Miller and Twinning-Ward 2005; Holcomb

et al 2007; Sheldon and Park 2011). Hawkins and Bohdanowicz (2012) discuss the relevance of many international CSR reporting schemes, raising the possibility of the potential application of the Global Reporting Initiative (GRI), AA100 (an accounting standard), SA 8000 (a social accountability standard) and guidelines produced by FTSE-4-Good, the Dow Jones Sustainability Index and Business in the Community programmes. In doing so they make the germane point that the GRI, like other schemes, 'does not specify a precise range of actions on which a business should report. Instead it provides a reporting framework and businesses may chose what they want to report against' (Hawkins and Bohdanowicz 2012: 242). This being the case, it exposes the lack of critical research in this strand by exposing lacunae surrounding how metrics and frameworks are selected, employed and communicated, a point is revisited in Section 4.5.

4.4 TOURISM, CSR AND STAKEHOLDER ENGAGEMENT

A third main focus for research on tourism CSR has been stakeholder engagement. This has mainly centred on the social relations of tourism CSR, in particular the relationships between businesses and their external stakeholders (Beeton 2007, 2008; Billington et al 2007; Gill 2007; Henderson 2007; Williams et al 2007; Tepelus 2008a, 2008b). Tourism businesses have a variety of internal and external stakeholders; that is, stakeholders within the tourism business or organisation (i.e. employees, volunteers) as well as outside it (i.e. customers, shareholders, local residents, other businesses). Mainstream studies point to the integration of as wide a range of stakeholders' views as possible in effective CSR strategies. However research on tourism CSR has struggled in three respects. First, internal stakeholders are important producers of, as well as beneficiaries from, CSR activities (Blowfield and Murray 2008; Bohdanowicz and Zientara 2008, 2009). They are not, though, straightforward to access beyond corporate elites and managers. Thus, where research has engaged with internal stakeholders, it has mainly been at a senior, corporate level with those responsible for constructing, disseminating and governing the corporate position. In contrast, middle management

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or other employees responsible for enacting the principles of CSR in everyday practices have been largely absent (Lynes and Andrachuk 2008; Coles et al 2009). In one notable exception Bohdanowicz and Zientara (2008) were able to access internal questionnaire surveys of employees attitudes on CSR within Scandic Hotels. Second, a more nuanced spatial view of stakeholders has been missing. Tourism businesses have 'multiple homes'. For instance, while their headquarters may be located in one state, they may have operating bases, major overseas offices or be listed on the stock exchange in other countries. As initial research indicates, more differentiated view of stakeholders in different markets would be welcome, in particularly as it relates to constitution and expectations of groups (Coles et al 2011) and statutory requirements and operating procedures (Sigala 2008, TUI 2009). Finally, stakeholders are for the most part mute in much tourism research of CSR. Of course, the media of publication may constrain the opportunities to animate research further. However, through the heavy use of reported speech, there has been a reductionist tendency to simplify stakeholders' positions in, or responses to, tourism CSR.

In this context, the majority of this work has concentrated on relationships with external stakeholders within destinations and their communities. Several studies have used the concept of responsibility to explore tourism development processes and recast discussions about impacts. Williams et al (2007) demonstrate how social politics have mediated the unfolding development in two Canadian mountain resorts. Through its approach to its stakeholders especially in the community, Intrawest was granted a form of 'social licence' to operate (see also Gill and Williams 2006; Gill 2007). This work is interesting because it is one of the few instances of where *de facto* legitimation is almost more important than formal *de jure* regulation of activity. The limits to acceptable and appropriate development are established in a careful and complex dialogue between business and its stakeholders in the community. As the case of the agreed bed space cap demonstrates, it is possible to govern development in the interests of visitors, community and

business through voluntary self-regulation although there may be conflicts along the way. Beeton (2007, 2008) has argued that film and TV producers have an enduring commitment to the communities in which they film. Long after they have departed, many visitors are attracted to erstwhile fictional locations where they impact on the spaces occupied by real communities. Engagement and responsibility are necessary considerations not only in the short-term of shooting but also well after post-production and distribution. Henderson (2007) explored the response to the 2007 tsunami in Phuket (Thailand). While she noted a willingness among several businesses to respond to the unfolding conditions as an expression of their social responsibility, there were tensions between commercial and philanthropic activity. Tepelus (2008) has examined how the global tourism industry engaged in the global effort to prevent the trafficking of human beings and child sex tourism. She identifies a series of supra-national, inter-governmental initiatives with which major international tourism producers have engaged. Somewhat disappointingly she notes that it is not tourism producers that have driven the process but rather the lobbying efforts of civil rights activists and non-governmental organisations (Tepelus 2008: 108). Not only is greater awareness and proactivity necessary, but also tourism operators must integrate such issues in their circuits of innovation. In their different ways, each of these studies demonstrates that effective CSR is not a short-term consideration, and to be most effective, stakeholder engagement is a protracted process of negotiation and appraisal for all parties. However, the majority of the contributions on stakeholders represent discrete, cross-sectional studies. As Coles et al (2011) have demonstrated, stakeholders' views of the responsibilities of low-fares airlines have shifted over time because the recent recession has been experienced differently in the regions of the UK. For example, as we noted above, in general stakeholders in Northern Ireland took an anthropocentric view of CSR (i.e. the social is privileged over equally ranking economic and environmental issues –Ketola 2006). As recession was discussed, a more patriarchal view emerged of the situation moving forward (i.e. where the economic and social outweighed the environmental).

4.5 COMMUNICATIONS

Like measurement, communications have not been the subject of much direct attention from the

tourism academy, although there have been numerous indirect observations. As noted above, these

have mainly concerned the nature of the sources in the public domain on which most tourism

scholars rely, namely: annual reports, web pages, press releases, newspaper reports, statistical

digests, and CSR policy and strategy documents. This has included discussion of the selectivity of

coverage and hence reliability of such sources has been questioned (Bohdanowicz and Zientara

2009; Coles et al 2009; Dodds and Kuehnel 2010). Such sources are not intended to present a full

audit of CSR activities (Coles et al 2009; Cowper-Smith and de Grosbois 2010). However, there has

been little critical discussion of the particular practices or tactics driving the appearance of such

texts, the selection of particular media for their publication, nor their effectiveness in

communicating their messages to their intended audiences.

As noted in Section 2.2, these have been examined for businesses in other sectors. While there is no

reason to suggest that issues identified elsewhere will not resonate with the tourism sector, of itself

this is no justification for the current lack of detailed research. Indeed, the opposite may be true and

more should have been expected: as one of the major sectors in the global economy, tourism is

reliant on its image and its portrayal in a variety of media. Just as destinations invest considerable

effort in place-making, tourism managers and governors at a variety of levels are engaged in a wide

array of public relations and public affairs activities. Set in this context, there have been some

welcome attempts to apply the principles of content analysis to CSR texts to reveal variability in how

CSR is perceived and portrayed within business (Holcomb et al 2007, Coles et al 2009; Cowper-Smith

and de Grosbois 2010). The themes covered as well as extent of documentation offer clues to how

well CSR is resourced and hence how important it is regarded organisationally. However, other

more revealing issues such as the location of CSR documents, especially on web sites, (i.e. as

indicators for the importance afforded to CSR), the publication date and context of documents within wider public discourses (i.e. as indicators of proactive or defensive approaches), and the situation of CSR communications with respect to PR and PA (i.e. as indicators of how CSR fits into whole business strategy) are worthy of closer inspection, as Coles et al (2009) argue.

5. DISCUSSION: TOWARDS A FUTURE RESEARCH AGENDA

From the preceding analysis, it is clear that there has been differential coverage of the five broad themes identified by Lindgreen and Swaen (2010) which have been used as the analytical framework here   Implementation, the business case and stakeholder engagement have been the subject of far greater attention in relative terms. Communication has received scant attention in comparison, as has measurement. Hence, only a partial picture of CSR in the tourism sector has developed. Studies of implementation have focused on understandings and practices while studies of stakeholder engagement have primarily covered how external parties interpret, and benefit from, greater responsibility among tourism businesses. Irrespective of their limited success, studies of firm performance have positioned themselves to provide senior managers with hard evidence to inform future decision-making by suggesting it is possible to 'do well by doing good'. Recasting the argument, taken together these three strands have ostensibly focused on establishing the rationale for more widespread CSR in the tourism sector, or what Lee (2008) would describe as the macro-social case (see Section 2). Viewed in a wider context therefore, the nature and level of discourse on tourism CSR are some way behind the progressive rationalisation of thinking that Lee (2008) argues has taken place with respect of other (mainstream) sectors of economic activity.

Thus, a further key finding of this review is that, although there has been a notable effort to initiate critical enquiry on tourism CSR, this field of study is at a pivotal moment in its development. Clearly,

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there is a need for more basic academic research. For instance, European businesses and

organisations have been invoked by North American-based academics as leading debate on, and

implementation of, CSR (Dodds and Kuehnel 2010; Dodds and Joppe 2011). These claims may be

true as practitioner-based contributions within the 'grey literature' hint (Forum for the Future 2009;

TUI 2009). Notwithstanding, the most extensive surveying on CSR implementation has, in fact, been

conducted on North American businesses (Sheldon and Park 2010; de Grosbois 2011), not those in

Europe and hence these notable claims –however accurate they turn out to be- remain largely

empirically unsubstantiated. CSR in SMTEs has been virtually overlooked (Kasim 2007; Bohdanowicz

et al 2012) which is hardly unusual in so far as they remain a major lacuna for CSR research on all

sectors (Lindgreen and Swaen 2010). Despite the long-held view of tour operators as key agents of

change (Miller 2001; Dodds and Kuehnel 2010; Sheldon and Park 2011), work on this sub-sector has

been limited. Still, more is known about CSR among tour operators than in the cruise industry which

would appear to have been entirely overlooked by scholars. Further in-depth research on larger,

multi-national companies would be a valuable addition to the existing knowledge base in so far as

extant research has suggested they have the capacity and resources to develop the best practices of

the future (Hawkins and Bohdanowicz 2012). Alternatively, van de Mosselaer et al (2012: 87,

emphasis original) have noted that there has been a fascination with 'frontrunner firms in order to

identify "best practices".... leaving the motivations of laggards *not* to engage in CSR little

understood'. In other words, the barriers to greater responsibility require more careful

consideration, in particular those encountered in smaller independent hotels (Bohdanowicz et al

2012: 115). More comparative, cross-border research is necessary in light of the (international)

reach of tourism supply chains into many markets (Coles and Hall 2008). CSR activity in each market

can be shaped by quite different regulatory requirements, business environments, constellations of

both internal and external stakeholders, and cultural expectations (Lynes and Andrachuk 2008). In

this context, cruise businesses raise interesting issues for CSR scholars given their multiple

geographies of ownership, registration, regulation and trading (Weaver 2008). As TUI (2009) has

discovered, CSR policies must be sensitive to acknowledge such differences while allowing an operator to develop a comprehensive, workable whole-business approach to CSR. As Sigala's (2008) work suggests, this is no easy task and it raises significant (as yet overlooked) research questions on how activities are managed and co-ordinated within tourism businesses, the extent to which there are variations in delivery, and the appropriateness of particular metrics and frameworks for measuring whether progress is made on goals across different markets.

[Insert Table 2 near here]

A more targeted research effort will be necessary in thematic terms. In their introduction to a theme issue on tourism and CSR, Dwyer and Sheldon (2007: 95) identified over 50 potential topics for future academic research focused around 12 issue domains (see Table 2). This list is, as they noted, 'intended to be indicative of challenges for research rather than a definitive set of research topics on CSR' (Dwyer and Sheldon 2007: 94). On one level then, it is encouraging to consider that if all of these topics were to be addressed thoroughly, there is no doubt that there would be a body of knowledge on CSR in the tourism sector to compare favourably with other sectors. On another level though, it is disappointing that these suggestions have not so far provoked a greater response since they were initially discussed over five years ago at the 2006 BEST think tank (Dwyer and Sheldon 2007). One possible reason for this may be the lack of prioritisation in the original commentary. The agenda is certainly extensive and its wide range reflects the coverage of many a standard CSR text book. However, research on CSR 'beyond tourism' has a much longer intellectual genealogy extending well over six decades and involving a great many scholars in that time. Conversely, as noted in Section Three, only a small community of practice has emerged working on a subject that has been popular for little more than a decade in tourism studies. Put another way, there is not

presently the research capacity within the tourism academy to address many, let alone all, aspects of this agenda simultaneously.

[Insert Table 3 near here]

An alternative research agenda for future studies of CSR in tourism management is presented in Table 3. This employs a framework used by Thomas et al (2011) in their critical review of research on small- and medium-sized tourism enterprises as a means of recasting the progress made so far in scholarly enquiry on CSR in the tourism sector. They noted three levels of engagement for particular subjects covered in current research on SMTEs: areas for initiation (i.e. generally absent from tourism research); emerging areas (i.e. where there is limited research in tourism studies); and established areas. In the more developed corpus of which on tourism SMEs which they reviewed, established areas were those in need of further theoretical development; in this case, even the most established areas of research on tourism CSR are, in comparative terms, emergent and hence in need of theoretical, conceptual and/or methodological development, as Sections Three and Four have demonstrated. Furthermore, within Table 3, the broad CSR topics identified in this review as well as Dwyer and Sheldon's are mapped against the five meta-analytical themes that have formed the analytical framework throughout this review. The appraisal of the likely future research effort is based on the current level of progress, as indicated in Section Four (for established and emerging areas) or not (where a topic has not yet been the subject of attention). Topics are assigned to the single thematic strand to which they are most closely associated. Of course, some (e.g. leadership) have the potential to move forward understanding in more than one thematic strand (i.e. as a driver of implementation and measurement).

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One of the principal features of Table 3 is, once again, the number of lacunae in the tourism research agenda to date. Scholarly enquiry on tourism CSR has overlooked many important topics that have been extensively developed in mainstream CSR research. This is further substantiation that the research effort on tourism CSR is lagging some behind the mainstream. There are major omissions in each of the five main strands and in not one does the level of coverage of the tourism sector approach that of the mainstream. Even implementation, which has to date been the most researched theme in tourism studies of CSR, would benefit from a reinvigoration of the scholarly effort. Several other topics are yet to be fully considered. The importance of CSR strategies and their content has been acknowledged but little is known about how they are compiled, how they are administered and managed, how they connect to other aspects of corporate governance, and how they are rolled-out in the various parts of travel, tourism and hospitality organisations. Yet more topics have yet to be broached in more than an anecdotal sense, including (corporate) leadership (including image, vision, mission, and values), the processes of CSR knowledge diffusion, and (longitudinal) progress in implementation over time. Follow-up, longitudinal and cross-sectional studies (i.e. over time) are needed to update and consolidate prior surveys. Isolated, singular surveys provide only snapshots of progress at a given time and say little about more recent progress towards the more widespread adoption of CSR in the sector. Frameworks and models to benchmark progress in, and classify approaches to, implementation feature in some extant tourism research (van Wijk and Persoon 2006; Holcomb et al 2007). However, the efficacy of CSR management concepts developed in other contexts (e.g. Mirvis and Googins 2006; Kramer and Kania 2006; Moan et al 2010) have not, by and large, been widely considered or tested on tourism organisations. This is despite the fact that they offer significant potential to develop more advanced interpretation of CSR implementation and its change over time (Coles et al 2009).

Similar positions exist with respect to the themes of performance and stakeholders. A well-defined group of studies has explored the relationship between CSR and -what Carroll and Shabana (2010) term- 'the narrow business case'. Although the messages to come from this work have not been the clearest, a methodological basis has been provided to explore how CSR affects financial performance. Future research in this strand will, nevertheless, also have to consider the 'wider business case' for CSR in a more systematic manner. Benefits to the marketing effort and in employee relations (i.e. satisfaction, productivity, attendance, loyalty, greater identification with the business) have been invoked as potential effects within the tourism sector but a full evidence base is lacking. Moreover, as mainstream studies indicate, there are many more aspects of the wider business case and detailed research has yet to be initiated on how CSR functions in the value chain, investor relations or tourist decision-making processes. A similarly fractured situation exists with respect to stakeholders. Through a series of community- and destination-based studies, research to date has almost exclusively examined social politics between selected external stakeholders and the firm. What is more, stakeholders' voices have been largely muted through the use of a combination of reported speech and secondary sources. In contrast, research on stakeholders internal to a business or organisation has been largely absent. This is somewhat curious in so far as research in the mainstream suggests that it is vital to the success of CSR programmes or initiatives to have their buy-in and active participation (Porter and Kramer 2002, 2006).

Thus, a conventional approach may be to focus on the relatively under-developed strands of measurement and communications; that is, to concentrate on topics that have so far been largely absent from tourism research (Table 3). However, if the intention of scholars is to encourage greater responsibility on the supply-side in praxis as was noted in the introduction, we would argue that the priority has to be the connected areas of the business case and measurement. As Sheldon and Park (2011) have argued, what has emerged is an 'Importance-Performance' gap in practice or

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what Barr et al (2011) refer to as the 'Intention-Behaviour' gap with respect to more sustainable travel behaviours and holiday choices on the demand-side. In other words, the issue of CSR may be considered important and the intention to act more responsibly may be widespread; however, this has not always resulted in behaviour change nor an appreciation of the effects (in)action has within their own organisation nor on the sector as a whole.

To overcome this impasse (and in the process close the gap with mainstream studies), greater academic attention has to be focused on how to optimise the performance of CSR programmes and activities (Lee 2008). CSR is a well understood concept in business administration and it is widely taught in a variety of academic programmes of varying levels. Basic awareness of CSR is therefore no longer really the most pressing imperative, nor is an exposé of best practice in isolation. The central challenge in the connected areas of praxis, training and research is how to reconcile management and planning horizons with an approach that may not result in obvious short term gains (in business performance which is of most concern to the majority of senior managers and shareholders). Existing tourism research points to a lack of resource as a major constraint to further actions and we would contend that a more advanced evidence base generated by scholars (who are independent and external to organisations) is vital to leveraging this in the future. Enhanced knowledge of best practices *in combination with* their probable outcomes, outputs and benefits for businesses (and their stakeholders) will help to provide stronger, more compelling data set to inform decision-making and hence drive greater adoption. Allied to this, deeper understanding of how to measure, monitor and assess the performance of CSR schemes and initiatives is both beneficial and necessary because it allows an initial benchmark to be properly established, progress to be recorded, and remedial action to be taken where necessary. In the process, organisations should be better equipped to ward off criticisms that their actions are tokenistic, lacking in substance, and little more than 'lip service' or presentational spin.

Greater flexibility, plurality and precision in the design and conduct of empirical research will be required if the current knowledge deficits on measurement and performance are to be tackled. Future studies of tourism CSR will have to move away from their dependency on secondary data sources and external observations from the outside inwards. Instead, mixed-method approaches are needed that allow primary and secondary data generated by and for both internal *and* external stakeholders to be blended and triangulated. Interviews are a vital method to complement secondary sources, as several have noted (Miller 2001; Bohdanowicz and Zientara 2008, 2009; Lynes and Andrachuk 2008; Coles et al 2009) and they have been underused in relative terms. Documentary evidence facilitates an initial understanding for research workers of the nature and extent of CSR activity; interviews enable researchers to address apparent gaps in their auditing and confirm activity levels. More importantly, they allow more complex or delicate issues such as levels of commitment to self-regulation, 'buy-in' across businesses, and integration of CSR throughout the value chain to be explored much further. For example, Hawkins and Bohdanowicz (2012) allege that some sharp reporting practices are employed in hospitality businesses. While secondary sources may hint at 'greenwashing', interviews are absolutely necessary initially to corroborate initial assumptions and later to develop an understanding of the reasons grounded in practice. For interviews to become a more successful organisational research method on CSR in the tourism sector, they will though routinely have to reach beyond CSR managers or 'leads' to feature those tasked with the everyday implementation of CSR; and most importantly, they will have to be based on clear conceptual calibration among interviewers and interviewees, as Coles et al (2009) have demonstrated.

6. CONCLUSION

Recent advocacy of greater responsibility in tourism consumption and production has reinvigorated debate about the nature of governance and management within the sector moving forward. Somewhat contentiously, rather than state intervention even more emphasis has been placed on voluntary approaches among tourism businesses towards delivering more sustainable futures. CSR is a high profile idea in business administration and in tourism praxis, with several major corporations expressing their preference towards greater self-regulation. Despite the apparent fit between CSR and the sector, comparatively few tourism scholars have engaged with the topic extensively or systematically, and the result has been a partial body of knowledge. The limited extent of current academic progress on CSR in the tourism sector is most appropriately appraised through direct comparison with CSR research in mainstream management studies. First of all, this reveals that there has been limited knowledge exchange between the tourism academy and the wider community of CSR scholarship beyond it. For the most part, tourism research on CSR has not drawn heavily on the latest theoretical, conceptual or methodological advances or cutting-edge thinking derived from extensive critical research on other sectors of economic activity. Viewed another way, it is somewhat disappointing that tourism as one of the most significant forms of economic activity around the world has not featured in attempts to test empirically some of the more recent, radical and innovative developments in CSR theory and conceptualisation.

Beyond this general observation, it is important to note that there have been several meta-analyses of mainstream CSR research which offer specific benchmarks against which to gauge the current research effort on tourism CSR. One particular framework demonstrates that the mainstream CSR research effort has coalesced around the five broad themes of implementation, the business case, measurement, stakeholder engagement, and communications (Lindgreen and Swaen 2010). In adopting this to inspect tourism studies of CSR, this paper has demonstrated that there have been

some notable advances in three broad avenues of academic enquiry, namely: implementation; the

(narrow) business case; and stakeholder engagement, especially at the destination level. In contrast,

there has been comparatively little work on measurement or communications. Overall, tourism

research on implementation has focused on understandings and practices. Assessments of the

business case have focused on the (financial) rationale for more widespread adoption of CSR, while

studies of stakeholders have concentrated on how they interpret and respond to greater

responsibility in organisations. Nevertheless, despite such apparently positive signs, there are

important epistemological and methodological hurdles to overcome in the future. In general, there

is a clear need for more basic empirical research. The current academic body of knowledge on CSR

in the tourism sector is far from universal in its coverage sub-sectorally, thematically or

geographically. Clear messages are difficult to discern as a result. For instance, it is problematic to

judge levels of implementation because cross-sectoral and international comparisons have been

lacking and they are frustrated by the particularities associated with the case-study nature of much

research on tourism CSR. Similarly, the business case has not been unequivocally proven neither in a

narrower (financial) nor a wider sense, not least because it defies straightforward empirical

observation. Both issues are compounded in so far as variations in the methods, frameworks and

indices used by academics in their research means that comparisons among studies are at best of

limited utility.

Taken together, these findings suggest very strongly that tourism research on CSR is at a critical

moment. As Lee (2008) has convincingly argued, the nature of enquiry on other sectors beyond

tourism has shifted. Within mainstream CSR research there has been a clear trend towards implicit

normative, performance-oriented research as well as more focused organisational-level analyses.

No longer is it asked why CSR is important or necessary. Such questions have been heavily

discussed, orthodox positions have emerged, and debate has moved on. Now the principal focus is

how to make CSR function most effectively to the benefit of as wide a range of stakeholders as possible. In contrast, the same cannot be said for tourism research on CSR which, when viewed as a corpus, are stuck at the stage of demonstrating the macro-social case. Put differently, they are still some way behind the progressive rationalisation of thinking that has been taking place with respect of other (mainstream) sectors of economic activity. According to Thomas (2010), there is a strong case for academics to be far more engaged directly in the future of tourism development in practice; that is, to contribute to beneficial change alongside other policy-makers and practitioners rather than operating in isolation observing change. This is clearly an aspiration of scholars working on CSR in the tourism sector. However, a renewed research effort is required if this more fruitful mode of enquiry is to be achieved. Further empirical research reinforced by greater methodological sophistication is necessary to widen and deepen our knowledge of tourism CSR among different types of businesses, in source and destination markets around the world, and over time as the imperatives for, and practices of, CSR change. The basic case for greater responsibility has been made and the challenge now is how to encourage greater behaviour change. In this respect, there is a clear need to enhance our knowledge of how tourism businesses can contribute most beneficially to the many stakeholders and destinations they serve by adopting this approach. . Thus, for CSR scholarship to have the effects on practice that many academics desire, in the future greater it has to focus on the business case and measurement as two mutually-reinforcing themes. CSR is a long-term commitment in a business environment dominated by short-term decision-making. In order to overcome this tension, the business case for CSR in the tourism sector has to be far more compelling and the benefits to organisations have to be both clear and measurable. Over a decade on from the Cape Town Declaration it is disappointing that academic sympathies for its intentions have not resulted in an enhanced evidence base to underpin more responsible tourism management and governance in practice.

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Table 1: Indicative sector coverage of recent academic research on CSR in the tourism sector

Sector coverage	Indicative Authors
Tour operators	Miller 2001; Kalisch 2002; van Wijk and Persoon 2006; Gurney and Humphreys 2006; Sigala 2008; Dodds and Joppe 2009; Graci and Dodds 2009; Dodds and Kuehnel 2010; van de Mosselaer et al 2012
Accommodation	Kasim 2004a, 2004b, 2007, 2010; Bohdanowicz 2007; Bohdanowicz and Zientara 2008, 2009; Bohdanowicz et al 2011, 2012; Deery et al 2007; Holcomb et al 2007; Manaktola and Jauhari 2007; Lee and Park 2009; McGehee et al 2009; de Grosbois 2011
Airlines	Gupta and Saxena 2006; Phillips 2006; Ravinder 2007; Lynes and Andrachuk 2008; Tsai and Hsu 2008; Coles et al 2009, 2011; Fenclova and Coles 201 Cowper-Smith and de Grosbois 2010; Lee and Park 2010; Fenclova and Coles 2011
Casinos	Lee and Park 2009
Pub operations	Jones et al 2006
Multiple coverage	Kang et al 2010; Sheldon and Lee 2011

Source: authors

Table 2: Dwyer and Sheldon's (2007) research agenda for tourism and CSR

Issue Domain	Selected Potential Topics
Definition	• Define CSR in scope of sustainable tourism • Different stakeholders' definitions • Different cultural definitions
Ethical bases	• Ethical belief systems
Research methodology and approaches	• How to know CSR • How to research CSR
Perspectives: scope of concept	• Nature and scope of stakeholders • Linkages between stakeholders • Geographical and temporal variations
Drivers of CSR	• Main (macro-business) trends • Institutional and regulatory drivers • The role of supra-national agencies and actors
Factors affecting adoption	• Identification of facilitators and inhibitors • Budgets and resources • Corporate values
Consequences of CSR	• Costs and benefits, competitive advantage • Winners and losers
Information disseminations, communication and PR	• Corporate image, vision and mission • Transparency of communications • Communications as power
How does CSR promote sustainable tourism?	• Relative contribution of CSR to pillars of sustainable tourism
CSR as part of corporate strategy	• Strategy formulation, implementation, monitoring and evaluation • CSR and marketing strategy, brand values
Is CSR in tourism different?	• Is tourism a role model for other sectors? • Is the tourism sector different in CSR adoption?
Evaluation ands monitoring	• Development of measures of success and KPIs • CSR indices, reliability and usability

Source: Adapted from Dwyer and Sheldon (2007: 95)

Table 3: Towards a future research agenda for studies of CSR in tourism management.

Meta-Theme	Established Areas (i.e. in need of further development)	Emerging Areas (i.e. very limited research in tourism)	Areas for Initiation (i.e. mainly absent from tourism research)
Implementation	Awareness Understanding Adoption (Best) Practices *Codes of Conduct*	Drivers and barriers CSR Strategy CSR Management Cross-sectional surveys MNCs International advocacy /guidance	Leadership CSR trajectories Longitudinal studies SMTEs Training Knowledge transfer
Business Case / Performance	Financial performance (i.e. narrow business case) *Environmental reporting*	Marketing Employees (productivity / retention) (i.e. wider business case)	CSR in value chains Investor relations CSR and consumer decision-making
Measurement	-	Reports Reporting practices Outcomes	Outputs, metrics, measurement International reporting schemes Regulation and compliance Social reporting Internal auditing Monitoring and evaluation
Stakeholders	Community /destination studies	External stakeholders Social impacts of CSR Charity / philanthropy Comparative perspectives	Internal stakeholders Primary data sources
Communications	-	External CSR communications (i.e. reports, www, press releases) Secondary data sources	Internal CSR communications Knowledge exchange / circulation CSR and reputation management

Source: authors, after Lindgreen and Swaen (2010), Thomas et al (2011), Dwyer and Sheldon (2007). n.b. *Italics* – topics covered in CSR-related tourism research.