

How Hotel Could Design Community based Corporate Social Responsibility from the Community Perspectives: A case study from Phuket, Thailand

Bussalin Khuadthong¹, Azilah Kasim², Piangpis Sriprasert³, and Kirathakon Boonrod⁴

¹Hospitality Industry Management, Faculty of Management Sciences, Nakhon Si Thammarat Rajabhat University, Nakhon Si Thammarat, Thailand

²School of Tourism, Hospitality and Event Management, Universiti Utara Malaysia, Sintok, Malaysia

³Hospitality Industry Management, Faculty of Management Sciences, Nakhon Si Thammarat Rajabhat University, Nakhon Si Thammarat, Thailand

⁴Hospitality Industry Management, Faculty of Management Sciences, Nakhon Si Thammarat Rajabhat University, Nakhon Si Thammarat, Thailand

Copyright © 2023 ISSR Journals. This is an open access article distributed under the *Creative Commons Attribution License*, which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited.

ABSTRACT: This paper looks at the way how the hotel sector investigates the community perspectives before starting the community-based corporate social responsibility (CSR) activities. This study starts from presenting case studies of some countries that tourism and hospitality industry is one of the drivers of economic growth and prosperity but the communities still have many unresolved problems. This might be because some community-based CSR projects failed to meet community needs and expectations due to the lack of attempt to understand community perspectives before starting the projects. Therefore, the purpose of this study is to stimulate the hotel sector to start the community-based CSR from investigating community' needs. Better understanding and transforming community' needs into CSR planning and practices can help the hotel sector to cooperate and work with local residents to achieve the CSR goals. This study aims to get information from all three districts in Phuket. Therefore, the multi-stage sampling technique was used because it is useful when individuals of interest are geographically dispersed. In-depth interviews and content analysis were used to collect information and analyze data from eighteen senior managers of five-star hotels in all areas of Phuket. The study's findings identify the way that the hotel sector apply to investigate the need of the target communities for hotels' community-based CRS. This study also presents the way that communities apply to inform their problems to the hotel sector.

KEYWORDS: Corporate Social Responsibility; Community-based CSR; Community perspectives; Hotel industry; Five-star hotels.

1 INTRODUCTION

The hotel industry has awareness in applying the corporate social responsibility (CSR) concept since the concept was first introduced in 1950s [1] and after that CSR has become an important component of management practice in the hotel industry [2-4]. The concept has been applied to show responsibilities as good corporate citizens by being becoming involved in solving social and environmental problems, and also enhancing community well-being in which they operate [4-5]. In the past, the idea of CSR was used in large companies which operated in the multinational sphere [3]. However, more recently, the term CSR is not limited to large hotels or the multinational companies; it also applicable to any business organization of any size. In the field of the tourism and hospitality industry, the hotel is the best sector for the achievement of business practice through CSR ideology because it is not only responsible for large hotels to implement the CSR concept but it has been implemented in all hotel sizes [6]. However, several problems occur because some community-based CSR projects may fail to meet community needs and expectations due to the lack of attempt to understand community perspectives.

In Maldives for example, tourism is the largest sector of the Maldives' economy contributing income and generating employment in the country. At the same time the sector is more socially responsible [7]. However, the most significant problems are the lack of an adequate vision as well as a shortfall in planning, regulation and consultation with communities. Consequently, most CSR activities are rather planned based on what companies believe is best rather than based on consultation with the local communities. For instance, the environmental problems in Maldives are not dealt with by harnessing the community knowledge and awareness. Hence the local awareness of the link between social, economic, and environmental issues could not contribute towards mitigating the problems due to an apparent lack of the social and economic skills needed to act, coupled with poor understanding of alternative options. In this matter, both firms and communities should cooperate to solve environmental problems [8].

In India, the tourism industry has become as a significant component of economic development because it can generate foreign source income to the country [9]. Multinational Enterprises (MNEs) have a long relationship with India and also are more likely to run businesses incorporating the CSR concept by providing community and country development [10]. However, there is a lack of consensus, results in duplication of each other's efforts on similar projects in the same locations of urban areas which further results in generating a competitive spirit between the local agencies rather than a collaborative approach. As a result, the impact of such projects does not reach the needy and the poor in the rural areas. If each company has communicated with their target communities before starting project, then there would be no duplicate CSR initiatives in the same area, moreover it can spread prosperity to rural areas where basic facilities and services are still lacking [11].

In Egypt, tourism is a crucial part of the Egyptian economy which acts as an engine of economic development. In term of CSR, there is a mismatch or a fallen expectation between the kind of CSR projects delivered by MNEs and the expectations from community. MNEs are not clear of what is expected from them in terms of their social responsibility towards the community. For example, some companies gave the school bags but the community replies that they do not want school bags but instead to be employed in the company. This scenario often creates barriers in implementing CSR initiatives [12].

The above examples strongly indicate that although the tourism and hospitality industry is one of the drivers of economic growth and prosperity, its efforts may have been insignificant in improving the quality of life of the local community. Thus, businesses must look deeper into perspectives and expectations of their stakeholders [13] because CSR is a process that enables the creation of a more sustainable existence for both corporations and communities [14]. Therefore, in this paper, the researchers aim to present the ways how the hotel sector investigates the community perspectives before starting the community-based CSR activities. This research focuses on community-based CSR in five-star hotels because there is a positive link between the size of companies and level of CSR practices which indicates that large companies are more likely to engage in CSR activities [15]. In addition, community concern is one of the important parts of the hotel industry, especially five-star hotel's CSR [16]. The research area of this study is Phuket because Phuket is the most popular tourist destination of Thailand and many five-star hotel brands in Phuket [17].

2 LITERATURE REVIEW

2.1 COMMUNITY-BASED CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Corporate Social Responsibility (CSR) concept is not new but it was not until recently that CSR became an important concept in many organizations. Since the CSR concept has emerged on the belief that business sector should be socially responsible, then CSR has progressively become known as a relevant issue in the corporate world [18]. CSR is the commitment by companies to act ethically and contribute to economic development, while improving the quality of life of employees, families, and the local community at large [19]. Recently businesses have become more actively involved in the community-based CSR because businesses prosperity tends to be linked to the well-being of the local communities in which businesses are situated [20]. All businesses have tried to show their responsibilities as good corporate citizens in host communities by becoming involved with community-based CSR to enrich the lives of citizens around organizations and also for business success. As stated by Bjorn Stigson, Chairman of the World Business Council for Sustainable Development (WBCSD) "Business cannot succeed in a society that fails" [21].

2.2 THE ROLE OF MULTINATIONAL ENTERPRISES (MNEs)

MNEs carry on business operation in two or more countries. Generally, the headquarters of MNEs are located in their home countries but their activities like exporting, importing, and manufacturing are spread over in other different countries [22]. Then, MNEs have a role in global development not only through capital investment, but more importantly, by investing in human capital and providing residents with the tools to drive their own economic development [23]. There have been

increasing demands on MNEs to provide community-based CSR and assistance to their host communities, particularly in developing countries. International firms and MNEs are increasing with respect to societies and the communities in which they operate. MNEs are acting not simply as economic agents but also as moral agents, being good corporate citizens in host countries able to bring benefits to society and the environment, while at the same time improving their competitiveness and differentiation strategies [24].

The top fifty MNEs in seven Asian countries and found that CSR adoption varied considerably among the countries. However, multinational companies were more likely to adopt CSR than those solely operating in their home country [25]. Thus, community-based CSR activities cannot copy from the corporate headquarters located in their home countries because different areas have different problems. Therefore, companies need to consult with residents because people in community can give real information which is more useful for companies to plan community-based CSR projects.

2.3 COMMUNITY PERSPECTIVES ON CSR

Different societies have different views and problems, community-based CSR practices must have contextual characteristics, depending upon community features [26-27]. The interpretation and application of CSR need to be subjected to each country's individual context and situation [28-29]. Then, the challenge for business is to understand how community-based CSR is socially constructed in a specific context, and how to take into consideration. Companies should consider and understand the local context, needs, requirements, perspectives, perception, expectations, and preferences before starting CSR projects or developing business strategies [30]. It is a logical thing to reduce conflict by including the perspectives of societies and communities into planning process, community engagement programs, corporate philanthropic activities, corporate volunteering, and also sustainable manners [7]. Moreover, CSR strategies are generally considered best developed in consultation with salient stakeholders in local communities because a better understanding of community needs, perspectives, historical background, demographics interests, socio-economic, economic systems, political circumstances, and also adaptive strategies can shape appropriate CSR strategies [31-34].

Thus, companies need to consult with residents because people in community can give real information which is more useful for companies to plan community-based CSR projects. Furthermore, companies can evaluate their social performance and measure of the impacts toward stakeholders [35-36], mainly the community that are being engaged with and it is also useful for businesses to reassess their position on community-based CSR practices for more effective implementation plan [37].

2.4 THE ENGAGEMENT OF THE HOTEL SECTOR IN COMMUNITY-BASED CSR

This review is about the hotel sector that can be categorized as a part of MNEs. MNEs in the tourism and hospitality industry have become as an important role in developing countries, not only through capital investment, but also through investment in human capital by providing residents with the tools to drive their own economic development [38]. Therefore, the hotel industry is often a part of a wider solution to international development and poverty reduction by giving people the opportunity to work, offering plenty of new careers and creating prosperous societies. Moreover, community development is one of important part of hotel's CSR because it can grant businesses a social license to operate [39-40]. For example, Hilton Hotels Corporation has more than 4,200 properties in 93 countries around the world of which are all working to strengthen their communities by creating opportunities for careers, supporting local suppliers and human rights, respecting and adapting to cultures, and also by incorporating sustainable development in all areas of its business operation [41]. Another example is Marriott International launched "Spirit to Serve Our Communities" which is to help communities through financial contributions, in-kind giving and associate volunteerism [42].

Therefore, there can be no doubt that hotels' CSR have had a substantial reach to the global and local environments as well as the surrounding communities.

3 MATERIALS AND METHODS

In-depth interviews were used to collect qualitative data from eighteen senior managers of five-star hotels in Phuket. The multi-stage sampling technique was used in this study to divide the population into clusters and everyone within the chosen cluster is sampled. 1) Purposive sampling technique was used to select only five-star hotels that were involved in community-based CSR because not all of these hotels have been involved in community-based CSR. This study separated the five-star hotels involved in community-based CSR from the total population by relying on published information, if no published

information existed, then phone verification was required to ask if the hotel was involved in community-based CSR. 2) Stratified sampling technique was applied to select respondents from all three districts of Phuket. 3) Simple random sampling with a lottery method was applied. All hotels’ names that were involved in community-based CSR in each area were put into a box, and five hotels in each area were randomly selected. In total, fifteen senior managers of five-star hotels in three districts were determined to become informants. 4) Snowball sampling was also applied because during the interview, some HR (Human Resource) managers gave contact details of the person in other hotels that are in charge of CSR, and then the researcher called to make an appointment with them and three more hotels were added. Finally, there were eighteen senior managers participated in the study. Table 1 depicts the actual sample size, list of hotels that were interviewed, and hotel types.

Table 1. The actual sample size, list of hotels that were interviewed, and hotel types

Districts	Actual sample size	Five-star hotels that were interviewed sort by interview dates	Hotel types
1. Mueang Phuket district	5	1. Le Meridien Beach Resort Phuket 2. Kata Rocks Resort & Residences 3. Amatara Wellness Resort 4. Club Med Phuket 5. Sri Panwa Phuket Hotel	International hotel chain Independent hotel Independent hotel International hotel chain Independent hotel
2. Kathu district	7	1. Phuket Marriott Resort & Spa, Merlin Beach 2. Swissotel Resort Kamala 3. Hyatt Regency Phuket Resort 4. Wyndham Sea Pearl Resort Phuket 5. La Flora Resort Patong 6. Amari Phuket 7. Grand Mercure Phuket Patong	International hotel chain International hotel chain International hotel chain International hotel chain Independent hotel International hotel chain International hotel chain
3. Thalang distri	6	1. JW Marriott Resort & Spa Phuket 2. Renaissance Phuket Resort & Spa 3. Banyan Tree Phu 4. Dusit Thani Laguna Phuket 5. Twinpalms Phuket Resort 6. Sala Phuket Resort and Spa	International hotel chain International hotel chain International hotel chain International hotel chain Independent hotel Domestic hotel chain
3 districts		18 Samples	12 International hotel chains 1 Domestic hotel chain 5 Independent hotels

Based on the table above (Table 1), it can be concluded that 18 senior managers of five-star hotels were interviewed comprised of 12 international hotel chains, 1 domestic hotel chain, and 5 independent hotels.

4 RESULTS

This study utilizes content analysis to analyze data from in-depth interviews which hotels’ senior managers were determined to be the key informants for qualitative data. The majority of the informants mentioned that their hotels’ community-based CSR projects were designed from the target community perspectives. The informants mentioned the various ways to know the perspectives of communities which are enumerated as below.

4.1 SURVEYING COMMUNITY PERSPECTIVES THROUGH RESIDENTS

Most informants of the hotels that created CSR activities by their own mentioned that the hotels always explore community perspectives before implementing the project. Community leaders and residents have been given the chance to reflect problems to hotels’ employee benefits committees that are responsible to collect information about community perspectives for CSR planning. For example, human resources manager, JW Marriott Phuket Resort & Spa said *“The hotel has cooperated with International Union for Conservation of Nature (IUCN) to explore communities’ problems, strengths and weaknesses to create sustainable community development projects by promoting the strengths and solving the weaknesses of the target communities. For short-term CSR activities such as donations to schools, hospitals, orphanages, and nursing homes, hotel always ask for what their need before donating”*.

4.2 INVITING STAKEHOLDERS TO HAVE A MEETING AT HOTELS

For hotels' community-based CSR activities that involved with multi-stakeholder, a representative from each of the stakeholder groups was invited to attend the meeting at hotels. Director of human resources, Renaissance Phuket Resort & Spa said *"Hotel invited representative from the government sector, business sector, other hotels, and especially community leaders to have a meeting about CSR projects at the hotel. The community might be hesitant to the hotel business, thus, they were invited to plan for CSR projects and also to see how the hotel can benefit to the communities"*.

4.3 SENDING INVITATION LETTER TO COMMUNITIES TO PARTICIPATE IN HOTELS' CSR ACTIVITIES

In some projects which activities had been created, invitation letters for participation were sent to community leaders. For example, area CSR manager, Banyan Tree Phuket said *"The hotel sent invitation letters to the target communities to invite them to participate in empowering young adults via vocational training project"*.

4.4 INVITING HOTEL REPRESENTATIVES TO HAVE A MEETING AT COMMUNITIES

For some CSR activities of the government sector, hotel representatives were invited to attend the meeting with other stakeholders to acknowledge the community issues and find support. For example, human resources manager, Sala Phuket Resort and Spa said *"Mai Kaow sub district administrative organization created a four years plan for community development which hotels were invited to the meeting to discuss about communities' problems and supports"*.

4.5 SENDING REQUESTS TO HOTELS

Hotels received the requests by phone, letter, or walk in. For example, director of human resources, Amatara Wellness Resort said *"Official letter from Baan Panwa School was sent to HR office to invite hotel's chef to arrange cooking class for students"*. Human resources manager, Twinpalms Resort Phuket said *"There were many times that community leaders walked in to HR office to ask for hotel's support"*.

5 DISCUSSION

Many informants of international hotel chains mentioned that the hotels knew community needs before designing community-based CSR activities. Some activities, hotels started from investigating community needs and perspectives, while, some activities, community leaders or the government sector sent the requests to HR department. For community-based CSR that created by the hotels, all informants said that the hotels contacted to community leaders and some projects also asked residents about their needs before starting CSR projects. Otherwise, the projects would not be beneficial if the target communities do not need. As many studies suggested that local context, needs, requirements, perspectives, perception, expectations, and preferences should be considered before starting CSR projects because people inside community can give real information which is more useful for planning the projects [7, 26-27, 30-31, 32-37]. In addition, informants of international hotel chains also said that the hotels cannot copy CSR activities from the corporate headquarters in their home countries because different areas have different problems. CSR activities required in developing countries context can be quite different from the developed countries context. Hence, considering the needs of the target communities always help businesses to identify the particular CSR activities for each community [26, 29]. For example, apart from Standard Operating Procedures (SOPs) which help the hotel sector to maintain the quality and consistency of service, all informants of Marriott brand also mentioned to Local Standard Operating Procedures (LSOPs) which help to remind all Marriott hotels to combine local context with SOPs for creating better projects. Hotel's employee benefits committees and IUCN worked together on some projects to collect information about the problems, needs, and perspectives of the target communities, and then bring the results for planning CSR projects. Therefore, it can be concluded that international hotel chains cannot bring all CSR activities from the corporate headquarters to apply with all of their hotels in abroad but each hotel should communicate with local communities to create community-based CSR activities that meet the needs of residents.

From the research results, it can be concluded that there were three methods that international hotel chains used for investigating community perspectives: surveying community perspectives through residents, inviting stakeholders to have a meeting at hotels, and sending invitation letter to communities to participate in hotels' CSR activities. Some projects were created from community requests. There were two methods that communities used for informing their needs: inviting hotel representatives to have a meeting at communities, and sending requests to hotels. People have thought and acted differently.

Human recognition depends on internal factors include physiological factor, psychological factor, past experience, and external factors [43]. For domestic hotel chain and independent hotels, they have never done any survey on communities' needs and perspectives because they rarely created CSR activities. Therefore, international hotel chains tend to give more importance to community perspectives than domestic hotel chain and independent hotels because international hotel chains created community-based CSR by their own.

6 CONCLUSION

This study provides wide insights from senior managers of five-star hotels in all three districts of Phuket province. The results can be concluded that many community-based CSR projects started from community perspective surveys. There were five methods that hotels and communities used for investigating and informing perspectives, which include surveying community perspectives through residents, inviting stakeholders to have a meeting at hotels, sending invitation letter to communities to participate in hotels' CSR activities, inviting hotel representatives to have a meeting at communities, and sending requests to hotels. Different stakeholders have different perceptions and perspectives. Therefore, the selection of methods may depend on experience and CSR activities that have been done or received which each method was been chosen as appropriate in each case.

ACKNOWLEDGMENT

I would like to thank the eighteen senior managers of five-star hotels in all the three districts of Phuket. This study would not have been possible without their generous time and support.

REFERENCES

- [1] Valentin, D. (2018). Relationship Between Corporate Social Responsibility, Environment Management, and Profitability (Doctoral dissertation). Available from ProQuest Dissertations and Thesis database. (UMI No. 10811167).
- [2] Calveras, A. (2014). Corporate Social Responsibility Strategy in the Hotel Industry: Evidence from the Balearic Islands. *International Journal of Tourism Research*, 17, 399-408.
- [3] Hailu, F. K., & Nigatu, T. F. (2015). Practices and Challenges of Corporate Social Responsibility (CSR) in the Hospitality Industry: The Case of First Level Hotels and Lodges in Gondar City, Ethiopia. *Journal of Tourism & Hospitality*. 4 (5), 184-194.
- [4] Leslie, D. (2016). *Tourism Enterprise and the Sustainability Agenda across Europe* [Google Books Version]. Retrieved 6th February 2017, from https://books.google.co.th/books?hl=en&lr=&id=6kCgCwAAQBAJ&oi=fnd&pg=PA93&dq=Bohdanowicz+%26+Zientara&ots=fRxKaCLLcv&sig=4N_98zWXNS6pm_BWNQApeKdziAc&redir_esc=y#v=onepage&q=Bohdanowicz%20%26%20Zientara&f=false.
- [5] Serra-Cantalops, A., Peña-Miranda, D.D., Ramon-Cardona, J., & Martorell-Cunill, O. (2017). Progressin research on CSR and the hotel industry (2006-2015). *Cornell Hospitality Quarterly*, 59 (1), 15-38.
- [6] Garay, L., & Font, X. (2011). Doing Good to Do Well? Corporate Social Responsibility Reasons, Practices and Impacts in Small and Medium Accommodation Enterprises. *International Journal of Hospitality Manage*, 31, 329-337.
- [7] Giampiccoli, A., Abdul Muhsin, B. A. & Mtapuri, O. (2020). Community-Based Tourism in the case of the Maldives. *GeoJournal of Tourism and Geosites*, 29 (2), 428-439. Doi: 10.30892/gtg.29204-479.
- [8] Shareef, F., & Sodique, H. (2010). Corporate Social Responsibility Practices in Maldives. Retrieved 7th December 2016, from <http://maldivesindependent.com/files/2015/03/UNDP-Corporate-Social-Responsibility.pdf>
- [9] Ferus-Comelo, A. (2014). CSR as corporate self-reporting in India's tourism industry. *Journal of Social Responsibility*, 10 (1), 53.
- [10] Narul, R. & Pineli, A. (2019). Improving the developmental impact of multinational enterprises: policy and research challenges. *Journal of Industrial and Business Economics*, 46, 1-24.
- [11] Jafri, Q. A. (2018). Corporate Social Responsibility in India: Triumphs and Failures. Retrieved 23rd December 2020, from <https://blog.ipleaders.in/csr-triumphs-failures/>.
- [12] Barsoum, G., & Refaat, S. (2015). We don't want school bags: Discourses on corporate social responsibility in Egypt and the challenges of a new practice in a complex setting. *International Journal of Sociology and Social Policy*, 35 (5/6), 390-402.
- [13] Jeon, M. A., & An, D. A. (2019). study on the relationship between perceived CSR motives, authenticity and company attitudes: A comparative analysis of cause promotion and cause-related marketing. *Asian J. Sustain. Soc. Responsib.*, 4, 7.

- [14] Ghosh, K. (2017). Corporate reputation, social performance, and organizational variability in an emerging country perspective. *Journal of Management and Organization*, 23 (4) 545-565. Doi:: 10.1017/jmo.2016.25.
- [15] Waluyo, W. (2017). Firm size, firm age, and firm growth on corporate social responsibility in Indonesia: The case of real estate companies. *European Research Studies Journal*, 20 (4): 360-369.
- [16] Siripanpong, P. (2018). Corporate Social Responsibility (CSR) of Hotel and Accommodation in Phuket Province. *Journal of Humanities And Social Science*. 3 (3).
- [17] Barnett, B. (2019). Phuket hotel sector set for perfect storm as supply and demand fundamentals become unbalanced. Retrieved 23rd December 2020, from <https://issuu.com/thephuketinsider/docs/phuket-hotel-market-update-2019-07>.
- [18] Dos, A. (2017). Multi-criteria decision methods for CSR management –literature review. *Managerial Economics*, 18 (1), 63–86. Doi: <http://dx.doi.org/10.7494/manage.2017.18.1.63>.
- [19] Kotler, P., & Lee, N. (2005). *Corporate Social Responsibility*. Hoboken, NJ: John Wiley & Sons.
- [20] Schaltegger, S., Burritt, R. (2018). Business cases and corporate engagement with sustainability: Differentiating ethical motivations. *J. Bus. Ethics*, 147, 241–259.
- [21] Banyan Tree Global Foundation. (2015). Business cannot succeed in a society that fails. Retrieved 23rd December 2020, from <https://www.banyantreeglobalfoundation.com/our-society/>.
- [22] Essien, E. E., & Inyang, A. B. (2017). Corporate social responsibility of multinational corporations and the development of the Niger Delta region of Nigeria. *International Journal of Asian Social Science*, 7 (11), 898-903. Doi: 10.18488/journal.1.2017.711.898.903
- [23] Dodds, R., & Butler, R.W. (2019). *Overtourism: Issues, Realities and Solutions*. Berlin: Walter de Gruyter.
- [24] Ling, Y. (2019). Cultural and contextual influences on corporate social responsibility. *Cross Cultural & Strategic Management*, 26 (2), 290–310. Doi: <http://dx.doi.org/10.1108/CCSM-02-2018-0024>.
- [25] Chapple, W., & Moon, J. (2005). Corporate social responsibility in Asia: a seven-country study of CSR website reporting. *Journal of Business and Society*, 44 (4), 415-441.
- [26] Stanislavská, L. K., Pilař, L., MargarISOVÁ, K. & Kvasnička, R. (2020) Corporate Social Responsibility and Social Media: Comparison between Developing and Developed Countries. *Sustainability*, 12, 52-55.
- [27] Wang, H., Gibson, C., Zander, U. (2020). Editors' Comments: Is Research on Corporate Social Responsibility Undertheorized. *Academy of Management*, New York: Briarcliff Manor.
- [28] Urip, S. (2010). *CSR Strategies: Corporate Social Responsibility for a Competitive Edge in Emerging Markets*. Singapore: John Wiley & Sons (Asia).
- [29] Visser, W. (2008). Corporate social responsibility in developing countries. In A. Crane, A. McWilliams, D. Matten, J. Moon, & D. Siegel (Eds.), *The Oxford Handbook of Corporate Social Responsibility* (pp. 473-479). Oxford: Oxford University.
- [30] Sivesan, S. (2019). Challenges of Sustainable Tourism in Ancient Cities: A Case Study Based on Kandy, Sri Lanka. *Journal of Business Studies*, 6 (1), 57-74.
- [31] Rashid, A. (2018). The influence of corporate governance practices on corporate social responsibility reporting. *Social Responsibility Journal*, 14 (1), 20-39. Doi: 10.1108/srj-05-2016-0080.
- [32] Aldashev, G., Jaimovich, E., & Verdier, T. (2018). Small is beautiful: Motivational allocation in the nonprofit sector. *Journal of the European Economic Association*, 16 (3), 730–780. Doi: <https://doi.org/10.1093/jeea/jvx024>.
- [33] Andrews, N. (2016). Challenges of corporate social responsibility (CSR) in domestic settings: an exploration of mining regulation vis-a-vis CSR in Ghana. *Resources Policy*, 47, 9-17.
- [34] Essah, M., & Andrews, N. (2016). Linking or de-linking sustainable mining practices and corporate social responsibility? Insights from Ghana. *Resources Policy*, 50, 75-85.
- [35] Feng, P., & Ngai, C. S. (2020). Doing More on the Corporate Sustainability Front: A Longitudinal Analysis of CSR Reporting of Global Fashion Companies. *Sustainability*, 12 (6), 2477.
- [36] Venturelli, A., Caputo, F., Cosma, S., Leopizzi, R. & Pizzi, S. (2017). Are Italian companies already compliant?. *Sustainability*, 9, 1385.
- [37] Carroll, R., & Kachersky, L. (2019). Service fundraising and the role of perceived donation efficacy in individual charitable giving. *Journal of Business Research*, 99, 254–263. Doi: <https://doi.org/10.1016/j.jbusres.2019.02.051>
- [38] Ertuna, B. (2019). Diffusion of sustainability and CSR discourse in hospitality industry Dynamics of local context. *International Journal of Contemporary Hospitality Management*, 31 (6), 2564-2581. Doi: 10.1108/IJCHM-06-2018-0464.
- [39] Farmakia, A. (2019). Corporate social responsibility in hotels: a stakeholder approach. *International Journal of Contemporary Hospitality Management*, 31 (6), 2297-2320. Doi: 10.1108/IJCHM-03-2018-0199.
- [40] Vanclay, F., & Hanna, P. (2019). Conceptualizing Company Response to Community Protest: Principles to Achieve a Social License to Operate. *Land*, 8, 101. Doi: 10.3390/land8060101.

- [41] Silberman, J. (2014). 5 reasons youth groups should connect to hospitality companies, and vice versa. Retrieved 14th February 2017, from <https://www.devex.com/news/5-reasons-youth-groups-should-connect-to-hospitality-companies-and-vice-versa-84481>.
- [42] Marriott International News Center. (2018). Marriott International Takes Spirit to Serve into the Communities. Retrieved 29th December 2020, from <https://news.marriott.com/news/2018/05/31/marriott-international-takes-spirit-to-serve-into-the-communities>.
- [43] Pan, X.; Chen, X.; Ning, L. (2018). The roles of macro and micro institutions in corporate social responsibility (CSR). *Manag. Decis*, 56 (5), Doi: 10.1108/MD-05-2017-0530.