

Corporate social responsibility and sustainability in the tourism sector: A systematic literature review and future outlook

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Abstract

The current study intends to synthesise extant studies addressing corporate social responsibility (CSR) and sustainability in the tourism sector. It employed qualitative content analysis to present the research profile, prominent conceptual, qualitative and quantitative studies, research gaps and future research questions. The review results indicate that research on CSR in tourism is a promising area of study that is growing rapidly. This review captures conceptual, qualitative and quantitative empirical studies and divides them into themes based on two typologies. Typology 1 addresses the direct effect of CSR on employees, customers and business performance. Typology 2 highlights the moderated and mediated relationships of variables, including customer trust, identification, trust and value with CSR. The findings provide a unifying framework highlighting the importance of CSR engagement in building relationships with various stakeholders in the tourism industry context. This contribution is one of the first reviews to examine the growing research on the CSR agenda in tourism. The tourist industry should recognise stakeholders' roles and attempt to involve them in their CSR initiatives.

KEYWORDS

corporate (CSR), social responsibility, systematic literature review, tourism

1 | INTRODUCTION

As societal expectations towards the environment continue to evolve, companies have begun devising strategies for sustainable management practices. In the past decade, companies have diverted their focus from purely economic dimensions to embrace social and environmental aspects as well (Camilleri, 2020; Font & Lynes, 2018; Rameshwar et al., 2020). In the tourism industry, firms are adopting sustainable forms of tourism, such as eco-tourism, green tourism, environmentally friendly travel and alternative tourism (Nyahunzvi, 2013). As Youell (1998) suggested, the tourism industry can only prosper by committing to sustain the resources that attract

tourists. Tourism can act both as an engine of economic force as well as a threat to the environment and society (Chilufya et al., 2019). Hence, to mitigate negative impacts, the tourism industry has increasingly adopted corporate social responsibility (CSR) initiatives (Cowper-Smith & de Grosbois, 2011; Han et al., 2020; Henderson, 2007; Nyahunzvi, 2013).

The tourism industry is expected to showcase appropriate business behavioural practices, such as improving employees' lives, contributing to regional communities and preserving the environment (Idemudia, 2007; Mihalic, 2016; Muthuri, 2007). The relevance of CSR practices has become more prominent because the industry depends upon local communities, human and natural resources and the

environment, along with issues concerning the environment, human rights and fair trade (Hadj, 2020). CSR practices also intend to reduce waste and enhance the sustainable use of limited natural resources (Frey & George, 2010).

CSR in the tourism sector has received increasing attention in the previous decade (Dodds & Joppe, 2005; Fatma et al., 2016; Hong et al., 2018; Kamanga and Bello, 2018; Putra et al., 2019; Scheyvens et al., 2015). The sustainability of tourism destination resources is a concern for tourism operators and destinations (Luo et al., 2020). Increasing environmental consciousness demands that the industry take ownership of the impacts produced by its actions and contribute to sustainable development. By initiating CSR activities, tourism firms can help the industry pursue economic expansion and enhance the quality of life of employees, their families and the local society in general.

Though other reviews have examined the CSR and tourism literature, these reviews are characterised by a deficit in scope and thus fail to provide a holistic understanding of CSR and the contributions of CSR stakeholders (Camilleri, 2015). For instance, Zanfardine et al. (2015) traced an epistemologically orientated evolution of CSR research in the tourism context (1992–2012). In contrast, Coles et al. (2013), who conducted a critical review of CSR in the travel and tourism industry, focused primarily on three macro-level topics: economics, community and implementation. However, none of these reviews offers a holistic picture of the area, particularly concerning stakeholder roles at the micro, meso and macro levels.

This review aims to address this gap by providing a critical appraisal of CSR in the tourism industry. We seek to render structure to the research area and develop a unifying multi-stakeholder framework that both academicians and practitioners can use to understand CSR in the tourism sector.

To fulfil these objectives, the present systematic literature review (SLR) is guided by the following research question (RQ): What are the key themes, limitations and future research areas in the literature addressing tourism and CSR?

To this end, our review utilises the SLR method recommended by early researchers (Dhir et al., 2020; Talwar et al., 2020; Tandon et al., 2020) to identify and synthesise relevant studies from the literature addressing CSR in tourism. To facilitate comprehension of the results, we divide the literature into three thematic clusters: conceptual, qualitative and quantitative. This division helps to identify the research gaps and avenues for future research. We note, however, that research attention remains limited in developing countries. The results reveal that CSR in tourism is an issue that spans multiple-theoretical perspectives and requires the participation of multiple stakeholders. The novelty of this study lies in the synthesised research framework it offers to summarise the findings.

The remainder of the article is structured as follows. The next section discusses the review's scope, which is followed by a description of the methodology used in the review. We then discuss the research profile and qualitative analyses of the research studies. Research gaps and future research directions follow the analysis. The paper concludes with a discussion of implications and conclusions.

2 | SCOPE OF THE REVIEW

CSR is a complex, multi-faceted process that is influenced by and influences multiple stakeholders. CSR overlaps with several related topics, such as social responsibility, corporate responsibility, corporate stakeholder responsibility and corporate sustainability and responsibility (Blowfield & Murray, 2008; Carroll & Shabana, 2010). CSR can be defined as a commitment to improve the community's well-being through careful business practices (Kotler & Lee, 2002). It can also be defined as carefully considered corporate action that seeks to create the optimum trade-off between the triple bottom line (people, planet and profits; Aguinis, 2011; Elkington, 1998). Suggests three approaches to CSR: (i) the shareholder approach (companies owe their first responsibility to shareholders), (ii) the stakeholder approach (all stakeholders are important, and businesses must protect stakeholders' interests during their operations) and (iii) the societal approach (businesses owe a responsibility to society). Van Der Woerd and Van Den Brink (2004) explain CSR as (1) driven by the need for compliance, (2) driven by profit motives, (3) driven by a desire to improve the community and connect with stakeholders and (4) driven by the desire to generate synergy among the three goals and thus transcend the need for any trade-off. However, scholars have also viewed CSR as a consequence both of the institutionalisation of business practices and of competitive pressures (Singh et al., 2021). This indicates that CSR is, at its core, a multi-theoretic and multi-stakeholder construct that requires examination based on the context of the study. Our intention is to capture this complex phenomenon from these diverse perspectives. On the other hand, we utilise the *Oxford Dictionary's* definition of tourism as any business activity that involves arranging services, entertainment and accommodation for tourists who visit a particular place for pleasure.

3 | SYSTEMATIC REVIEW METHODOLOGY

The SLR method is a popular research approach that critically reviews and analyses the prior literature on a given topic or subject (Liberati et al., 2009). The technique has a well-defined protocol for assessing and identifying the relevant studies of the proposed review (Arun et al., 2021a,b; Behera et al., 2019; Kaur et al., 2021). The present review follows the SLR process suggested by Tranfield and Denyer (2004). We use a four-step process to identify and analyse the relevant literature.

3.1 | Step 1: Searching literature and eliminating duplicates

Step 1 was bifurcated into two parts. The first part focused on identifying keywords. An initial list of keywords was prepared based on the conceptual boundary of CSR. These keywords were 'CSR', 'corporate social responsibility' and 'tourism'. Our intention was to expand on these keywords with the steps discussed hereafter. We analysed the

first 100 search results from Google Scholar to determine whether our keywords were sufficient. We also searched these same keywords in top-tier hospitality, tourism and CSR journals, such as *Current Issues in Tourism*, *Asia Pacific Journal of Tourism Research*, *Journal of Sustainable Tourism*, *Journal of Travel Research*, *Social Responsibility Journal*, *Sustainability (Switzerland)*, *Tourism Management*, *International Journal of Contemporary Hospitality Management* and *Tourism Management Perspectives*, to determine whether our keyword list was exhaustive. Subsequently, we consulted an expert team comprised of three professors and two professionals from the tourism sector to finalise the keywords. This step added the keywords 'tourist*' and 'destination*' to capture the 'visiting a location for pleasure' concept of tourism.

Scopus and *Web of Science (WOS)* were two leading databases used to search for relevant studies, as suggested by the prior literature (Arun, Kaur, Bresciani, et al., 2021a; Arun, Kaur, Ferraris, et al., 2021b; Pahlevan-Sharif, et al., 2019). This study considered only peer-reviewed articles listed in the *WOS* and *Scopus* indexed databases. This step yielded a total of 295 studies from *Scopus* and 374 studies from *WOS*. Conference proceedings and book chapters were excluded from the current review to maintain the highest quality standards. Because we merged data from *Scopus* and *WOS*, the second step focused on searching the two databases and eliminating duplicated works between them (Calabrò et al., 2019). The total documents after merging the sources were 669; of these, 166 works were duplicated across the two databases. After eliminating these duplicates, we retained 503 documents for the next step. The study utilised different inclusion and exclusion criteria for shortlisting the relevant studies, as mentioned in Table 1.

3.2 | Step 2: Title and abstract analysis

In the next level of screening, we invited three researchers with experience in CSR to review the titles and abstracts of the retrieved studies for validity based on the conceptual background, inclusion and exclusion criteria (Khanra et al., 2020). The researchers performed this task individually before sharing the shortlisted articles. This process excluded 303 articles that were not congruent with the conceptual boundary. Studies that included CSR in the abstract but did not use it

as a variable were eliminated. A total of 200 articles were advanced to the next step.

3.3 | Step 3: Full-text assessment

In the third step, the researchers read all 200 articles in their entirety (Bakker, 2010; Calabro et al., 2018). In doing so, they identified and eliminated studies that did not focus specifically on CSR initiatives in the tourism industry. Studies that used social responsibility in place of CSR were also eliminated (e.g., Fennell & Sheppard, 2011; Sikora & Nybakk, 2012). By critically examining the papers, the authors extracted 71 studies for further analyses.

3.4 | Step 4: Citation tracking

To ensure that all relevant work was considered, we performed a manual citation tracking of the existing literature (Dhir et al., 2020). This step led us to include five additional articles for a total of 76 articles in the present SLR. To ensure the validity of the study, we took several measures. All of the authors worked together to ensure that no single author's view biased the results. The authors also engaged in rigorous deliberations regarding the papers' inclusion/exclusion. The content analysis of the pool of relevant studies produced the research profile, development of thematic areas of research, identification of research gaps from each thematic area, projection of different avenues of future research and the development of a research framework for practical inference.

4 | DESCRIPTIVE RESULTS

The research profile includes relevant information on the selected studies, such as publication year, journal of publication, geographical scope, methods used, contextual factors, study focus and theories used. The profile enabled us to identify the publication trends, prominent outlets and contexts studied along with the prevailing

TABLE 1 Inclusion/exclusion criteria matrix

Inclusion criteria	Exclusion criteria
IC1. Articles published in peer-reviewed journals	EC1. Articles not congruent with CSR in the tourism industry
IC2. Peer-reviewed articles, articles in the English language, listed in <i>Scopus</i> and <i>WOS</i> journals from 2010 to 2020	EC2. Duplicated articles with matching authors, title, volume, issue number and digital object identifier (DOI)
IC3. Articles explicitly focused on CSR in the tourism industry	EC3. Studies related to other areas, such as green practices and sustainability

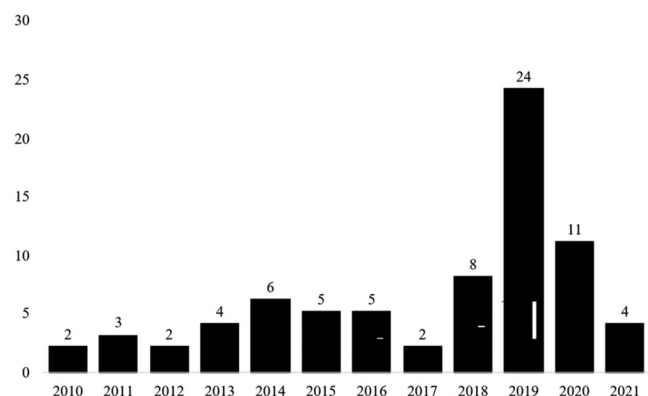


FIGURE 1 Distribution of studies across years

methodological approach. Figure 1 clearly suggests a surge in the number of empirical studies published on this topic with each passing year, reflecting this topic's growing popularity.

As shown in Figure 1, the past decade witnessed a tremendous increase in studies related to CSR in the tourism industry. Between 2010 and 2013, only 11 studies were published in each year, but this number increased to an average of 16 between 2014 and 2016. The year 2018 witnessed eight studies with a sudden rise to 28 in 2019 (four in 2021).

With respect to prominent research outlets for CSR studies in the tourism industry, Figure 2 reveals tourism journals, such as *Tourism Management* and the *Journal of Sustainable Tourism*, as the most prominent outlet of publication. However, some cross-area journals, such as the *Social Responsibility Journal*, have also contributed to the area's growth.

Figure 3 summarises the methodological designs of the studies included in the review. The included studies incorporated reviews, editorials, mixed-method, quantitative and qualitative approaches. Of the total papers, 49 employed a quantitative approach, 17 employed a qualitative approach, three employed a mixed-method approach and seven were reviews.

Regarding the theoretical lenses used, we observed that the studies traversed theories from multiple areas, including sociology theories, strategic management theories, such as stakeholder theory, marketing theories behavioural theories, such as conservation of resource theory, stimulus-organism-response theory, reinforcement theory, social exchange theory and others. This implies that the area is backed by a rich theoretical foundation from multiple functional areas of management and sociology. Table 2 lists the most prominent theories driving the discussion of CSR in tourism.

Apart from the above-mentioned approaches, scholars have connected other prominent theories with CSR. For example, past studies have discussed the intersection of CSR and institutional theory (Brammer et al., 2012). According to institutional theory, CSR addresses a wider field of economic governance characterised by different modes, including the market, state regulation and beyond (Morgan et al., 2010). Businesses and societies are mutually

dependent on one another on the basis of institutional embeddedness and governance mechanisms. Similarly, legitimacy theory explores the relationship between societal expectations and managers' attitudes regarding what they think are legitimate societal expectations and business behaviours (Gray et al., 1988; Zenisek, 1979). This facilitates the linkage of legitimacy theory with CSR activities in which organisations continually seek to ensure that they operate within the bounds and norms of their respective societies (Deegan et al, 2000). Agency theory (Fama, 1980; Fama & Jensen, 1983; Jensen & Meckling, 1976) suggests that the shareholder and the manager might have opposing interests that may trigger conflicts that then interfere with the smooth operations of the company. Stewardship theory, on the other hand, opines that ethical and professional motives will override and prevent such conflicts of interest from developing between the shareholder and the manager (Muth & Donaldson, 1998). Aligning the objectives of CSR with respect to these two theories usually come into conflict with regard to the consideration of who is responsible for the policies of socially responsible investment and the actions of CSR. The resource-based perspective (Hodgson, 1998) can also contribute to CSR analyses by offering important insights regarding CSR's influence on a firm's financial performance. The application of resource-based rationales to CSR disclosure creates new resource-based opportunities via changes in technology, legislation and market forces.

5 | CSR INITIATIVES IN THE TOURISM INDUSTRY

CSR initiatives in the tourism industry comprise two major dimensions: community and the environment. Concern for the environment has emerged as one of the key initiatives of the tourism industry (i.e., environment-driven initiatives, such carbon offsetting, anti-poaching initiatives and ecological restoration). To reduce their ecological footprint, for example, companies dedicated to sourcing and developing carbon offsets sell them to tourism companies. To encompass the broad scope of the 76 selected articles, we devised three categories of literature based on Calabro et al.'s (2018) classification.

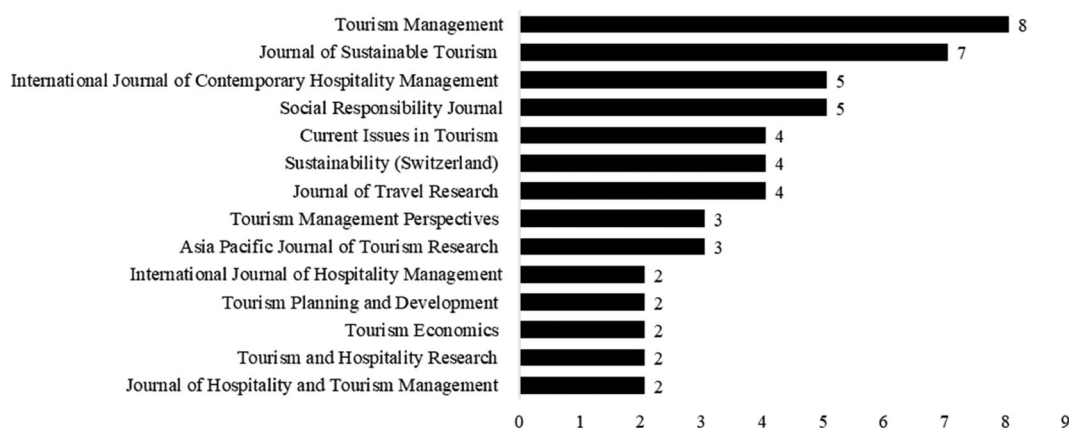
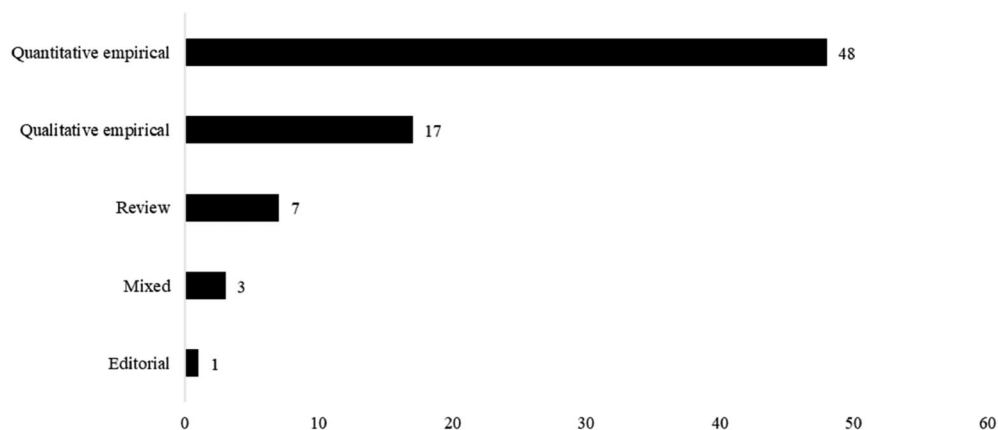


FIGURE 2 Prominent research outlets

FIGURE 3 Nature of the study**TABLE 2** The theoretical framework utilised in the area of CSR in the tourism industry

Theories	Authors
Conservation of resource theory	Mao et al. (2020)
Social exchange theory	Li et al. (2019); Gürlek and Tuna (2019)
Stakeholder theory	Gürlek and Tuna (2019)
Signalling theory	Gürlek and Tuna (2019)
Triple bottom line	Nguyen et al. (2019)
Institution theory	Bradly (2015); Brammer et al. (2012)
Legitimacy theory	Gray et al. (1988); Zenisek (1979)
Agency theory	Jensen and Meckling (1976); Fama (1980); Fama and Jensen (1983)
Stewardship theory	Muth and Donaldson (1998)
Cognitive dissonance, social psychological theory	Ettinger et al. (2020)
Resource-based theory	Hodgson (1998)
Value identification and agencies theories	Chi et al. (2019)

Group A includes the theoretical and conceptual studies that were not empirical in nature, Group B includes the qualitative empirical work and Group C includes the quantitative empirical work.

5.1 | Group A: Conceptual and theoretical studies

The review found eight conceptual or theoretical contributions with a focus on CSR in tourism, including six literature reviews, one research note and one editorial note. The editorial note (Font & Lynes, 2018) focused on the expansion of CSR in the hospitality industry while emphasising major gaps with respect to stakeholders.

Past reviews have been either extremely specific or too broad to capture the tourism context adequately. For example, the research note by Feng et al. (2014) discussed the impact of CSR performance on the cost of equity capital for the tourism industry while also

working to identify regional and cultural differences, if any. Similarly, Camilleri (2017) and Matev and Assenova (2012) discussed the CSR issues of stakeholders, such as employees, management, shareholders and consumers, as well as the role of communities and ecosystems in their CSR assessments. Moisescu (2015), meanwhile, emphasised deficiencies pertaining to communicating CSR objectives online. On the other hand, a review by Coles et al. (2013) urged greater critical engagement with mainstream thinking on CSR and an increased emphasis on robust conceptual and methodological research with respect to the tourism industry. Volgger and Huang (2019) attempted to present a critical, conceptually driven literature review on responsible and irresponsible behaviour pertaining to CSR, including decisions regarding who should be held accountable for CSR's implementation. In their study, Zhang and Wang (2010) focused on the role of CSR in tourism assisting the poor (TAP) in China and stressed the need for the area's own research agenda. Thus, most of the conceptual studies are systematic reviews that have covered different scopes of literature, indicating a need for conceptual and theory-driven frameworks that can guide future research into the CSR issue in tourism. Additional studies are needed to conceptually differentiate between CSR in the tourism domain and CSR in other domains.

5.2 | Group B: Qualitative empirical studies

The study found 17 qualitative empirical studies among the reviewed articles. These studies revolved around varied dimensions related to CSR in tourism, such as climate change (Rahmawati et al., 2019), community investment (Andrew, 2015; Melubo & Carr, 2019), taking support of institutional theory (Campbell, 2007), ethics and CSR (Hornig et al., 2017), adopting the perspective of Confucianism as a conceptual background and triple bottom line and perceptions and the manifestation of CSR in the developing world (Melissen et al., 2018). Scholars have also shown emerging interest in studies of developing countries, which we believe the qualitative methods of inquiry can significantly enhance.

Rahmawati et al. (2019) focused on developing a framework of CSR practices with the potential to enhance the tourism community's ability to adapt to climate change. Using a case method approach to

examine the environmental practices and employment of the Indian tourism industry, Ferus-Comelo (2014) found that firms follow only the minimum level of CSR initiatives required by regulatory bodies.

Relying on institutional theory (Campbell, 2007), Bradly (2015) asserts the prominence of institutional considerations in the decision-making process of community investment, opining that developing countries engage in more complex community investment than do Western countries. Melubo and Carr (2019) used institutional theory to explore the significance of institutional forces in the adoption of CSR in Tanzanian tourism firms. They found six motivations driving businesses to adopt CSR: inspiration of the parent company; upholding social legitimacy; conforming to community expectations; attracting tourists to visit; environmental concern; and personal managerial values. These results indicate that the impetus to undertake CSR activities can derive from external forces, such as institutions, as well as internal factors. However, the extant literature remains silent on factors such as the cultural and industrial context for commencing CSR activities.

Particularly, we argue that contextual factors such as competition and culture are guided by theories such as institutionalisation (DiMaggio & Powell, 1983) and culture (Hofstede & Hofstede, 2005). The importance of considering these contextual factors is further strengthened by studies such as Burcin et al.'s (2019) work, which used content analysis to analyse CSR as an antecedent of sustainable development in a multinational enterprise in Turkey. Such tourism firms utilise CSR to create shared value for stakeholders. In other words, they transcend the trade-off of the triple bottom line and attempt to identify synergies. Font et al. (2014) examined the CSR disclosure performance gap of international hotel chains, finding that the strength of CSR engagement varies by theme. There was a strong emphasis on environmental issues, most notably energy and water management. In a related study, Horng et al. (2017) examined ethics and CSR in the Taiwanese tourism industry to develop a CSR conceptual framework. Another study by Melissen et al. (2018) urged the tourism industry in developing countries to focus on CSR initiatives that are grounded in local values and norms rather than blindly following Western norms.

The new research interest from India, Taiwan and China is refreshing and provides novel avenues of research for future researchers to explore. We propose that theories of institutions (North, 1992), cultures and subcultures (Dheer et al., 2015; Hofstede & Hofstede, 2005) will play a major role in understanding the differences between CSR in emerging market tourism and in other contexts.

5.3 | Group C: Quantitative empirical studies (thematic foci)

The present study identified 40 quantitative empirical articles out of the 65 shortlisted papers. We divided these studies into two typologies. Typology 1 pertains to the direct associations of CSR with customers, employees and firm performance variables, while Typology

2 links CSR with customers, employees and firm performance via mediating and moderating variables. The typologies are summarised in Figure 4.

5.3.1 | Typology 1

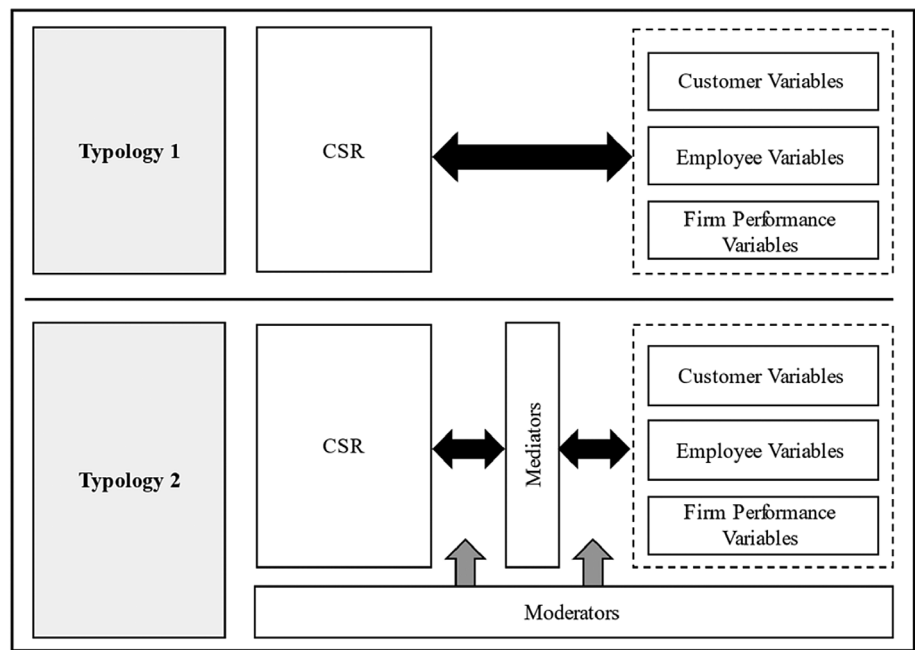
The direct influence of CSR on employees

Prior studies have discussed the impact of CSR initiatives on employees and managers (Camilleri, 2019). Past studies have shown a positive behavioural impact of CSR on employees. For example, Mao et al.'s (2020) study of employees found a positive association between CSR and the dimensions of psychological capital through satisfaction during the COVID-19 crisis. Similarly, Gürlek and Tuna's (2019) work regarding CSR's effect on employees' and managers' work engagement found that perceived external prestige and organisational identification played a partially mediating role in the stated relationship. A study of tourist hotels suggested that employees' green involvement positively influenced the tourists' perception of CSR (Srivastava & Shree, 2019). In their study of hotel managers, Lin et al. (2020) observed that CSR authenticity mediates the relationship between both environmental management initiatives and CSR legitimacy links. Another study by Zhu et al. (2013) of hotel managers in China employed a stakeholder approach, finding that ethical leadership moderated its own indirect effect on firm reputation via CSR.

The direct influence of CSR on customers

Past studies have dwelt upon the impact of CSR on external stakeholders, namely customers, suggesting that customers' internal factors represent the lenses through which CSR is perceived. Internal factors, such as emotions, satisfaction, customer citizenship, commitment, customer identification behaviour and destination loyalty, play a significant role in strengthening customers' CSR perceptions (Chubchuwong, 2019; Wang et al., 2018). A study by Ahn (2020) on hotel customers in the United States found that fostering customers' support for CSR activities increases engagement and behavioural intention, while stimulating hope strengthens only customers' perceived connection with the hotel brand. Similarly, in a study by Alvarado-Herrera et al. (2019) on the protected areas (PAs) of Quintana Roo, visitors of Mexico observed influence (both direct and indirect) perceived CSR on the brand reputation and the commitment of visitors. Visitors perceive hotels' inclusion of green technologies as a CSR activity because such technologies produce a positive impact on environmental sustainability and a positive tourist experience (Chung et al., 2019). Ettinger et al.'s (2020) study also found that CSR communications aiming to increase the tourism sector's awareness of social concerns engender positive customer attitudes towards hotels by encouraging customers to believe that the hotels are behaving in an ethical manner and thereby reducing 'green hushing'. According to Liobikiene and Juknys (2016), customers with CSR awareness will engage in more pro-environmental actions. One of the important positive behavioural outcomes to emerge from the tourism sector's CSR

FIGURE 4 Typology of quantitative empirical works. Adapted from Calabro et al. (2016)



initiatives is customer loyalty and customer citizenship behaviour (Tuan et al., 2019). A study of 200 customers of Tehran tourist agencies reported that the customers' identification with the company with respect to CSR activities enhanced brand positioning, trust and loyalty (Akbari et al., 2019). Likewise, a meta-analysis by Gao et al. (2016) found that customers' personal values, attitudes, environmental knowledge/awareness, perceived benefits and firm perceptions exert a strong impact on consumers' behavioural intentions towards green hotels/restaurants. The major gap in the literature on external stakeholders, however, is a failure to study the role of the media, regulators, watchdog organisations and communities that contribute significantly to strengthening the CSR perceptions of the industry.

The direct influence of CSR on firm performance

Past studies have emphasised the importance of CSR initiatives on hotel performance. A study of travel and tour operators in Nepal established that firms' efforts to engage in CSR activities projected a favourable image of the firms in tourists' minds (Baniya et al., 2019). A study by Shin et al. (2021) examined the impact of hotel CSR activities during the pandemic (such as providing accommodations to healthcare workers) on hotel firms' market value and prospective hotel customers' booking behaviour; the authors found a negative impact of hotel CSR for strategic philanthropy on firm market value and customer booking behaviour. A study of 228 managers at Chinese travel and tourism companies observed that managers' attachment, value identification and perceptions towards CSR influenced their attitudes towards CSR initiatives (Chi et al., 2019). A study of Cape Town tourism firms highlighted the importance of internal stakeholders' positive attitudes for effective CSR practices (Frey & George, 2010). Studies have also shown that CSR can positively influence firms' profitability in the short term by reducing costs and/or increasing revenue (Brammer & Millington, 2008; Moneva et al., 2020). Similarly, a study

by Inoue and Lee (2011) investigated the relationship between certain dimensions of CSR and corporate financial performance (CFP) in tourism-related industries, finding that all CSR dimensions established positive financial effects, but these effects differed in terms of short-term and long-term profitability. Furthermore, Brammer and Millington (2008) demonstrated that a firm's community involvement influences its market value. A study by Anser et al. (2020) on hotels and tourism units found that firms' CSR participation predicted their environmental and social performance. Using panel data to explore the connections among corporate social responsibility performance, reporting and external assurance, Koseoglu et al. (2021) found that hospitality and tourism companies have a higher propensity to publish corporate social responsibility reports. Their results verified signalling theory but rejected a greenwashing tendency. Perception of CSR activities was found to be closely associated with travel tour operators' future engagement intentions (Baniya et al., 2019). Finally, Sheldon and Park's (2011) study discussed reputation and awareness of community issues as drivers and resource and knowledge shortage as inhibitors for CSR engagement.

5.3.2 | Typology 2

Typology 2 includes the papers that have taken CSR either as an antecedent or as a consequence. It further deliberates upon the role of mediating and moderating variables in understanding the significance of CSR initiatives in the tourism sector.

One study on travel agencies in Tehran, Iran, found that CSR has a significant effect on customer loyalty and brand positioning (Akbari et al., 2019). Of the mediating variables (i.e., customer trust, identification and value), all except identification were found to significantly affect the CSR, loyalty and brand positioning relationship

TABLE 3 Research gaps and possible future research questions

Theme	Gaps	Suggested research questions
Direct influence of CSR on employees	<ol style="list-style-type: none"> 1. Prior research has not given much emphasis to the role of employees' demographic variables. 2. Intervening variables, such as personality dimensions, to better understand the individual differences impacting CSR initiatives are never studied. 3. It is pertinent for the tourism industry to identify the perceptions and expectations of employees about CSR and then map those perceptions and expectations to the organisation's performance, but these efforts are not currently underway. 4. Prior studies have rarely investigated whether the involvement of employees in CSR strategy formulation has any positive outcomes. 	<p>RQ1. How do demographic variables, such as role and position in the employee hierarchy, age, gender and income level, influence participation in CSR activities?</p> <p>RQ2. What is the role of employees' personality dimensions in predicting the CSR activities at hotels?</p> <p>RQ3. How do employees' personality traits affect employee engagement in CSR activities?</p> <p>RQ4. Do employees' perceptions and expectations about CSR influence the hotel's performance?</p> <p>RQ5. How does employees' involvement in CSR strategy formulation contribute to their retention, positive word of mouth and other positive outcomes?</p>
Direct influence of CSR on customers	<ol style="list-style-type: none"> 1. Only a few studies have attempted to understand the importance of customers' awareness regarding the latest changes or implementation in CSR activities. 2. Few studies have considered the role of customers' involvement in CSR-driven activities, which is crucial for assessing customers' citizenship behaviour. 3. Very few studies have considered the negative consequences of CSR, such as greenwashing and scepticism, which can influence customers' revisit intentions. 	<p>RQ1. How does customer awareness of CSR changes impact customers' perceptions of hotels?</p> <p>RQ2. What is the role of customers' involvement in their customer citizenship behaviour?</p> <p>RQ3. How does CSR hinder customers' revisit intentions?</p>
Direct influence of CSR on firm performance	<ol style="list-style-type: none"> 1. Although the role of CSR in generating creative behaviour among employees has received adequate attention, limited work has been done on the impact of CSR on factors, such as innovation inside the firm. 2. Implementing CSR strategically can lower costs as well as increase revenue, thereby creating a competitive edge for hotels. 3. The current studies measure performance in terms of sales performance and profitability. However, other metrics such as Tobin's Q (which also considers market sentiments) may be more appropriate. 4. More empirical studies investigating the impact of CSR on sustainable goals are needed. 	<p>RQ1. How does CSR in hotels impact their innovation performance?</p> <p>RQ2. What is the role of employee creativity and innovative behaviour in innovation performance?</p> <p>RQ3. What is the role of CSR implementation in hotels' efforts to achieve a competitive advantage?</p> <p>RQ4. What is the moderating/mediating role of employee- and customer-level factors in determining firm performance and competitive advantage through CSR implementation?</p> <p>RQ5. What other financial performance indicators might be used instead of profitability and sales performance?</p> <p>RQ6. What is the role of CSR implementation on sustainability goals?</p> <p>RQ7. What are the different sustainability metrics required to address the above question?</p>
Impact of intervening variables	<ol style="list-style-type: none"> 1. Additional variables, such as personality, commitment, organisational pride, perceived organisational support, moral identity and ethical commitment, should be considered to understand the impact of CSR on the tourism industry. 	<p>RQ1. What is the role of intervening variables in understanding the impact of CSR on tourism?</p>
Methodological gaps	<ol style="list-style-type: none"> 1. The review found some problems related to the methodology used in previous works. For instance, most of the studies have utilised cross-sectional data, while only limited prior works have utilised a mixed-method approach. The cross-sectional studies provide insight only into the research problems; however, they do not offer an in-depth perspective. Hence, there is a need for future work to conduct in-depth interviews and content analyses. 	<p>RQ1. What will be the outcome of conducting in-depth interviews and content analysis in assessing the effect of CSR on stakeholders' behaviour?</p> <p>RQ2. How does sample size strengthen the generalisability of research findings?</p> <p>RQ3. How effective will longitudinal data and the mixed-method approach be in assessing the effect of CSR on multiple stakeholders?</p>

TABLE 3 (Continued)

Theme	Gaps	Suggested research questions
	<p>2. The sample size used in the studies was quite small, which may, again, raise concerns regarding sample representation.</p> <p>3. None of the relevant studies in the review utilised a longitudinal design to identify the pertinent issues related to CSR in hotels. Longitudinal data and a mixed-method approach would have a powerful impact in assessing the effect of CSR on employees' behaviour (Aguinis & Glavas, 2017).</p> <p>4. Most of the studies have employed CSR as a single construct, while only a few studies have employed the multidimensional construct of CSR. Future studies should use the multidimensional construct of CSR—that is, the social, economic, stakeholder and environmental aspects—to understand its impact on the hotel industry.</p> <p>5. Very few studies have developed a strong theoretical foundation for their research models. To overcome the paucity of theory-driven research, newer theories pertaining to CSR and its behavioural outcomes should be identified.</p>	<p>RQ4. How will the multidimensional construct strengthen the scope of CSR in decision-making and sustainability business practices?</p> <p>RQ5. What is the role of behavioural theories in supporting the significance of CSR in enhancing hotel performance?</p>

(Akbari et al., 2019). Perceived CSR has also been found to exhibit a positive association with visitors' commitment via brand reputation (Alvarado-Herrera et al., 2019). A study on managers of tourism units found that CSR commitment positively predicted CSR participation, which, in turn, impacted the social and environmental performance of the tourism units (Anser et al., 2020).

Studies have also sought to understand the role of dimensions that lead to CSR initiatives. A study on managers of travel and tourism companies in China found that managers' CSR attitudes are influenced by the perceived value of heritage resources and their attachment to their community (Chi et al., 2019).

CSR as a mediator

Studies have also attempted to highlight the significance of CSR as a mediator. For example, Alvarado-Herrera et al. (2019) found that CSR acted as an important mediator between brand reputation and visitors' commitment. Similarly, a study of managers of tourism units observed that CSR participation mediates the association of CSR commitment with social performance and environmental performance (Anser et al., 2020).

Another significant mediator is employee attitudes. Ettinger et al. (2020) noted that two-way CSR communication had a positive relationship with employees' attitudes towards hotels' CSR communication, which, in turn, led employees to behave more ethically. This implies that employee and managerial decision-making heuristics play a significant role in the mechanism(s) by which CSR produces outcomes. By considering theoretical perspectives such as the theory of planned behaviour (TPB), moreover, we can argue the same for customers. Each customer possesses an internal decision-making heuristic guided by his or her attitudes, beliefs and norms. Future studies

should consider in greater detail the ways in which these factors impact CSR outcomes.

6 | RESEARCH GAPS AND FUTURE RESEARCH DIRECTIONS

Our review of relevant studies on CSR initiatives in the tourism industry suggests various research gaps. These gaps originate either from (a) thematic areas of research or (b) methodological shortcomings of the prior empirical studies. Table 3 presents the gaps and potential research questions.

7 | RESEARCH FRAMEWORK

Based on the insights gained from this SLR, which includes identification of various thematic areas of research, gaps and avenues of future work, the authors have developed a research framework that will enable scholars to extend research on CSR in the tourism industry. The developed framework adopts the antecedent-process-outcome model to summarise the results and findings of this review and thus better comprehend the complex nature of this issue (Kotlar et al., 2018). The antecedent-process-outcome framework is a generic and quite flexible framework, which enables the efficient integration of future findings.

The research framework summarises the study's findings and connects the various components to elucidate the impact of CSR on various stakeholders and vice versa. The framework is designed to reflect the importance of each stakeholder uncovered in the study—

especially internal stakeholders, such as employees and managers, direct external stakeholders, such as customers, and indirect contextual external stakeholders, such as institutions. We argue further that stakeholder such as the media and think tanks have received little or no attention in the extant literature. The research framework consists of four components: (i) CSR, (ii) customers' perceptions and employees' attitudes towards the process, (iii) outcomes and (iv) contextual factors. Figure 5 presents the framework.

The CSR block deals with various manifestations of CSR in tourism. CSR plays a key role in tourism businesses. As awareness of environmental issues rapidly increases, customers are becoming increasingly conscious of eco-friendly businesses. Hence, it is crucial for the tourism industry to strengthen its pro-environment behaviour and thereby create an eco-friendly environment. CSR can make a significant contribution towards sustainability. In light of the strong association between the tourism industry and local communities, firms can have a long-lasting impact on the socio-economic development of these sections of society. For all stakeholders, the integration of CSR strategies, such as efforts to promote environmental protection, fair working conditions for employees and the welfare of local communities, will have a positive impact on both financial and non-financial outcomes.

Various stakeholders' CSR perceptions can encourage them to adopt or participate in CSR activities (Hur et al., 2020; Ramesh et al., 2019). For instance, though perceived CSR may lead customers to develop destination attachment (Chubchuwong, 2019), the mechanism of decision-making that leads to this attachment is an internal mental model, which is not yet well understood. We urge future studies to delve deeper into the internal mental models of customers that produce behaviours that are desirable from the perspective of tourism businesses or communities. We argue that such research can be guided by consumer behaviour-oriented theoretical perspectives, such

as the TPB, the theory of reasoned action (Ajzen, 1987; Ajzen & Driver, 1992; Madden et al., 1992) and the value-belief-norm theory (Stern et al., 1999). Similar arguments can be advanced for employee stakeholders, including managers. Employees, too, showcase behaviours such as loyalty towards tourism firms that engage in CSR, and efforts to study these behaviours can be led by organisation behaviour theoretical perspectives, such as conservation of resource theory (Hobfoll, 2001), social exchange theory (Homans, 1961) and stimulus-organism-response theory (Mehrabian & Russell, 1974). Managers, on the other hand, are guiding forces who implement and guide CSR activities (Saha et al., 2020; Yasir et al., 2021).

Firm-level outcomes can encompass financial and non-financial outcomes. The financial outcomes of CSR implementation can include increasing profits and sales. In other words, strategic execution of CSR can decrease costs as well as increase revenue, creating a competitive edge for the tourism industry. On the non-financial side, positive outcomes for the tourism industry may result in positive outcomes enjoyed by other stakeholders. In other words, customers satisfied with a firm's CSR performance will be more loyal and have stronger revisit intentions while employees may showcase OCB in organisations with good CSR performance. While reviewing the literature, however, we found a paucity of work in this area, especially regarding the positive behaviours of internal and external stakeholders, such as revisit intention, willingness to pay more, loyalty and corporate reputation. Similarly, employees' loyalty, commitment, trust and OCB due to CSR requires more extensive research. Community outcome, which is related to the well-being of the community and its easy access to resources, is also an important consequence of CSR initiatives.

Contextual factors play a crucial role in aligning the antecedents of CSR initiatives with the consequences of such initiatives. They can thus act as significant moderators. In particular, we urge future studies to consider contextual factors at two levels. First, some study results indicate that the nature of tourism enterprises plays a role in different relationships. Second, we argue that the country or geographical context, including destination characteristics, also plays a major role. Thus far, the majority of studies have focused on the European context, which means that their results are currently uncorroborated in Asian countries. This gap opens a rich research opportunity for cross-cultural studies. In addition, the role of the overall contextual environment and actors, such as the media, watchdog organisations and think tanks, must be explored further.

8 | IMPLICATIONS

The objective of the current SLR was to review studies focusing on CSR in the tourism industry from 2007 to 2020. The findings of our review suggest that CSR has become a pertinent factor in the success and growth of the tourism industry. Although past studies have identified the initiatives taken by the tourism industry to strengthen CSR, the contributions and impacts of such initiatives on various stakeholders are not yet adequately understood. It is thus crucial for the

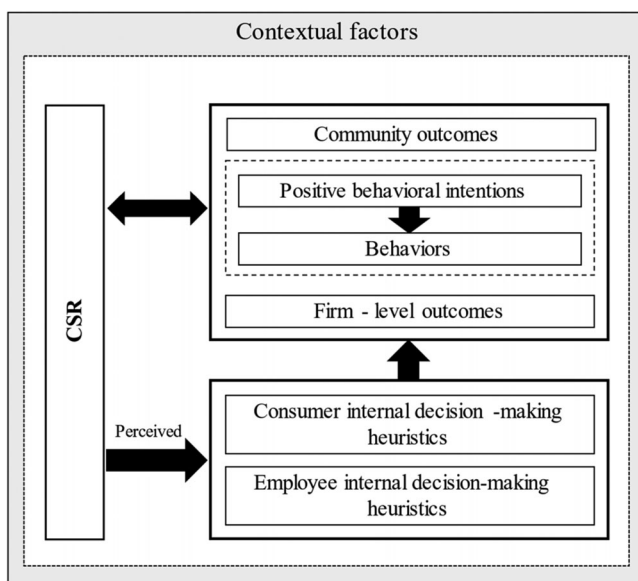


FIGURE 5 CSR in tourism framework

tourism industry to involve these stakeholders and understand their roles, including their potential to increase the visibility of CSR initiatives in the tourism sector. This involvement will be feasible, however, only if the industry manages to ignite CSR awareness among its different stakeholders.

8.1 | Theoretical implications

The current study makes a theoretical contribution by fragmenting the foundational themes of CSR into two typologies: *Typology 1*, which pertains to the direct association of CSR with customers, employees and firm performance variables, and *Typology 2*, which links CSR with customers, employees and firm performance via mediating and moderating variables. The themes highlighted in this SLR will help to strengthen future research and identify research gaps with respect to CSR in the tourism industry. The roles of mediating and moderating variables, moreover, will advance researchers' understanding of the role CSR plays in building firms' reputations within the tourism industry (e.g., Sheldon & Park, 2011). Because the purpose of CSR highlights the industry's commitment to individual, organisational and societal well-being, the tourism industry must align the needs and expectations of all stakeholders with its philanthropic activities, waste reduction for sustainability and enhanced performance for profitability. With this regard, our review also reveals that efforts to identify stakeholders are vital to the successful implementation of CSR (e.g., Freeman, 2010). Further, the findings suggest that the integration of both customers and employees into CSR strategies is of paramount importance for the tourism industry as well as to implement and successfully establish CSR strategies in the long term (e.g., Hadj, 2020).

The current study also contributes to the reservoir of theories, such as institutional theory, legitimacy theory and agency theory, currently employed in the CSR domain. Particularly, we argue that factors such as competition and culture are guided by theories such as institutionalisation (DiMaggio & Powell, 1983) and culture (Hofstede & Hofstede, 2005). Similarly, legitimacy theory, which considers the relationship between societal expectations and managers' attitudes towards what they think are legitimate societal expectations and business behaviours (Gray et al., 1988; Zenisek, 1979), is aptly connected with CSR activities. Agency theory (Fama, 1980; Fama & Jensen, 1983; Jensen & Meckling, 1976) suggests that the shareholder and the manager might have opposing interests that may trigger conflicts, which, in turn, may interfere with the smooth operations of a company. Efforts to align the objectives of CSR with these theories usually encounter conflict regarding who is responsible for the policies of socially responsible investment and the actions of CSR. The resource-based perspective (Hodgson, 1998) can contribute to the analysis of CSR by offering important insights regarding CSR's influence on a firm's financial performance. The application of resource-based rationales to CSR and disclosure creates new resource-based opportunities through changes in technology, legislation and market forces. Similarly, by considering theoretical perspectives such as the TPB, we argue that

each customer possesses an internal decision-making heuristic guided by his or her attitudes, beliefs and norms.

Finally, we propose a research framework for CSR in tourism, which offers a comprehensive view of the research area and may help future scholars working in this domain. Through the framework, we argue for the importance of unravelling the decision-making heuristics of various stakeholders, especially of employees (who directly help in the implementation of CSR initiatives) and customers (who perceive CSR activities). We believe this framework will enable researchers to generate a much more complete picture of the ways in which CSR activities are implemented and perceived in the tourism sector. Scholars can also rely on this review's research profile section while deliberating on the appropriate contextual, methodological and theoretical setting for their studies. Further, they can use the information in the profile to identify and target appropriate outputs for their work.

8.2 | Managerial implications

Beyond offering a theoretical framework for CSR research in the tourism industry, the current study also entails implications for managers. Because CSR practices enhance financial and reputational outcomes, the effect of CSR on varied stakeholders can help tourism practitioners to develop strategies for enhancing performance. The strategic execution of CSR can lower costs and increase revenue, creating a competitive edge for the tourism industry. The tourism industry's CSR initiatives might also lead to loyalty and positive word of mouth among all stakeholders. In addition, top management should work to promote positive, long-term outcomes by engaging both employees and customers via simple, measurable and achievable CSR initiatives.

Another managerial implication highlights the need to communicate CSR initiatives in a transparent manner. Because firms' CSR initiatives indirectly affect the quality of internal stakeholders' work-lives, the industry must emphasise philanthropic and economic CSR initiatives (Kim et al., 2018). Similarly, firms must communicate CSR initiatives clearly on their websites and other social media platforms to increase visibility and credibility among external stakeholders. Simply put, the success of CSR formulation depends upon effective CSR implementation, which is possible only with the support of all stakeholders (Chan et al., 2014; Park & Levy, 2014).

External stakeholders, especially customers, also exhibit their eagerness to participate in CSR activities (Musgrave, 2011). Hence, the tourist industry must recognise these stakeholders' roles and attempt to involve them not only in specific CSR activities but also in their overarching CSR initiatives. In fact, customers represent a key asset to the industry, and their feedback and opinion matter greatly in the implementation of CSR policies. Studies have shown that consumers place greater emphasis on the environmentally friendly goals, policies and activities of the tourist industry.

Finally, studies have shown that the CSR objectives of most hotels are achieved via charitable donations (Holcomb et al., 2007). The tourist industry must note, however, that the financial and

competitive impacts of charitable activities can serve as additional motivators beyond their altruistic objectives (Chen & Lin, 2015).

9 | LIMITATIONS, FUTURE WORK AND CONCLUSION

Despite its valuable contributions and careful efforts, the present study is not devoid of limitations. For example, this SLR did not consider proceedings, which could have highlighted additional dimensions within the research domain. Future studies may enhance their robustness by considering articles from sources we excluded. The current study also included only articles published in English. Future work may incorporate non-English language studies. Inadvertent mistakes might also have crept into the coding process despite the meticulous efforts of three researchers. Future research can utilise an alternative coding and validation technique to structure the review differently. The SLR is interpretive and subjective; other scholars may take alternative approaches to interpret and organise the literature. A review from a different perspective than antecedents, processes and outcomes may generate a different framework. However, the results of the current SLR and the proposed framework undoubtedly advance future research.

Future studies must reconsider the concept of CSR in the hotel industry and measure the usefulness of CSR activities relative to the contextual setting and resource availability. The purpose of this SLR was to understand CSR as a concept in the tourism industry. The review captures conceptual, qualitative and quantitative research articles. The quantitative studies were further divided into two typologies based on their direct or indirect relationships with CSR. This rigorous exercise identified certain gaps that must be addressed to better understand CSR in the tourism sector. The review found that some stakeholders' roles have received more attention than others, and even the ones that have been studied have not been studied extensively. Apart from studies on stakeholders such as consumers, managers, employees, communities and ecosystems, for example, future research might include the role of under-researched stakeholders such as suppliers, NGOs and the government. Finally, this review advances a research framework for the ready reference of future researchers and practitioners. In doing so, it renders structure to the research area and stimulates future research in the area.

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