



Analyzing Corporate Social Responsibility (CSR) Practices and Ethical Leadership in Promoting Sustainable Business: A Structured Equation Modelling Approach

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Abstract

This study investigates the pivotal role of Corporate Social Responsibility (CSR) practices and ethical leadership in promoting sustainable business development across diverse regions of India, specifically focusing on Goa, Kerala, and Gujarat. Employing a quantitative approach, data was collected from a sample of 300 respondents through a structured questionnaire using a five-point Likert scale. The survey assessed perceptions of CSR initiatives, the influence of ethical leadership, and their combined effect on sustainability outcomes within the regional business landscape. To analyze the data, Partial Least Squares Structural Equation Modeling (PLS-SEM) was conducted using Smart PLS software, enabling the evaluation of complex relationships and the validation of hypotheses. The findings reveal a strong, positive correlation between ethical leadership and CSR engagement, both of which significantly contribute to sustainable business practices. The study highlights that organizations adopting responsible and transparent business practices, guided by ethical leadership, are more likely to enhance their long-term sustainability and contribute to regional development. Furthermore, the research underscores the growing relevance of integrating CSR into core business strategies to align with sustainable development goals (SDGs). By incorporating a machine learning perspective, the study also suggests avenues for future research in predictive modeling and CSR impact assessment. This research adds value to the existing literature by contextualizing CSR within India's varied socio-economic environments and offers practical insights for policymakers, business leaders, and sustainability advocates aiming to foster ethical and responsible business ecosystems across the country.

Keywords: Corporate social responsibility; Sustainable development; Ethical leadership; Smart PLS; India.

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1. Introduction

Sustainable tourism is rapidly gaining global prominence, as tourism continues to play an integral role in the development of many economies, especially in developing countries like India. Across the world, the importance of sustainable practices in tourism has amplified due to increased human activity on our natural resources. The UNWTO (United Nations World Tourism Organization, 2005) defines sustainable tourism as “Tourism that takes full account of its

current and future economic, social and environmental impacts, addressing the needs of visitors, the industry, the environment and host communities”. The core elements of sustainable tourism include, firstly, environmental responsibility to protect the natural ecosystems and prevent any negative impact on the environment. Secondly, respecting the socio-cultural significance, by documenting oral histories, preserving their local livelihoods, culture, and heritage, engaging local communities in decision making, and in doing so, boosting the local economy and making it viable. The significance of Corporate Social Responsibility (CSR) in promoting sustainable tourism practices has been increasingly acknowledged; however, as per existing literature, the role of CSR in encouraging sustainable tourism-based practices lies mostly in developed countries. CSR in tourism is not just

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about contributing to the local economy but also ensuring environmental preservation and cultural sustainability.^[1] By addressing social, environmental, and economic concerns, CSR can catalyse the shift towards more responsible and sustainable tourism practices that benefit both the industry and the local community.^[2] Tourism enterprises are expected to implement CSR strategies that benefit local communities and contribute to the overall development of the region.^[3] Sustainable tourism practices often include initiatives, such as eco-friendly measures, cultural preservation, and support for local economic growth. By incorporating CSR into their operations, tourism businesses are not only able to reduce their environmental footprint but also create shared value for local communities.^[4] CSR efforts in tourism have been shown to encourage both environmental and social sustainability by promoting local employment opportunities, empowering communities, and enhancing social welfare.^[5] Tourism operators adopting CSR principles can play a transformative role in shaping community development. For example, they can provide local communities with economic opportunities through tourism, empower them by involving them in decision-making processes, and improve their quality of life.^[6] In addition to local benefits, CSR initiatives also create value for businesses by improving brand image and enhancing relationships with customers and stakeholders.^[7]

CSR strategies can significantly impact consumer perceptions, with many tourists preferring destinations and services that align with their environmental and social values.^[8] In recent years, there has also been growing recognition of the role that CSR can play in promoting Experience Satisfaction within the tourism sector, especially in regions that are vulnerable to the adverse effects of tourism. By focusing on sustainable tourism, tourism companies can implement practices that help preserve natural resources, reduce waste, and protect biodiversity.^[9] For example, CSR activities in the hospitality sector can involve adopting energy-efficient practices, using sustainable materials, and supporting wildlife conservation.^[10] This helps address the increasing demand for eco-friendly and responsible tourism practices, which are driven by both consumers and local governments

alike.^[11] CSR is not only about mitigating negative impacts, but also about contributing positively to the local community's social fabric. This includes improving educational and healthcare facilities, supporting local artisans and entrepreneurs, and promoting social inclusion.^[12] By integrating these social aspects into their CSR strategies, tourism businesses can build stronger relationships with local communities and enhance their long-term sustainability.^[13]

As the tourism industry continues to evolve, expectations surrounding CSR are also changing. Tourists are increasingly seeking destinations and services aligned with sustainable practices and social responsibility.^[14] Consequently, the implementation of CSR in tourism not only supports the local community's development but also drives customer loyalty and satisfaction.^[15] For example, research indicates that tourists are more likely to pay a premium for experiences associated with sustainability and ethical business practices.^[16] In the tourism sector, CSR is a powerful tool for promoting sustainable tourism practices and fostering community development, particularly in developing countries. By focusing on Experience Satisfaction, social responsibility, and economic empowerment, CSR strategies can lead to positive outcomes for both tourism businesses and local communities.^[17]

A growing body of existing literature highlights a comparative investigation of multiple states in India, whether emphasising 'Experience Satisfaction' or 'Community-based Development'. In present times, the increasing importance of CSR in tourism and its potential to shape a sustainable future for the industry.^[2,5] Therefore, further investigation of the role of CSR in tourism is essential to understand its full impact and potential for fostering sustainable practices and community development in the states of Goa, Kerala, and Gujarat. The states of Goa, Kerala, and Gujarat were selected for this study due to their distinct comparative approaches to corporate social responsibility (CSR) and tourism sustainability, representing diverse models of responsible tourism in India. Goa, a globally recognized beach and leisure tourism destination, has integrated eco-tourism initiatives and community-driven CSR programs that focus on waste management, coastal conservation, and sustainable hospitality practices.^[1] The state's tourism sector actively engages in CSR efforts that promote local artisans, heritage conservation, and responsible tourism policies aimed at reducing environmental degradation.^[2] Kerala, renowned for its Responsible Tourism (RT) model, exemplifies a state-driven approach to integrating sustainability into tourism through community participation and eco-tourism projects. The Kerala Responsible Tourism Mission, internationally acclaimed for its sustainable

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development initiatives, encourages businesses to invest in CSR programs that enhance local livelihoods, empower tribal communities, and support cultural preservation.^[3] Additionally, Kerala's tourism sector has been at the forefront of promoting backwater and Ayurveda-based wellness tourism, aligning with sustainable tourism principles.^[4] In contrast, Gujarat represents a heritage and industrial CSR model, where corporate entities play a significant role in supporting tourism sustainability. With a strong presence of industrial giants such as Tata and Reliance, CSR initiatives in Gujarat often focus on infrastructure development, skill enhancement programs for local communities, and conservation of historical sites and wildlife reserves like Gir National Park and Rann of Kutch.^[5] The state has also pioneered sustainable wildlife tourism, integrating CSR-based conservation efforts to protect endangered species such as the Asiatic lion.^[6] These three states, with their unique CSR and tourism models—Goa's eco-tourism and community-driven CSR, Kerala's responsible tourism initiatives, and Gujarat's corporate-backed sustainable tourism—offer a critical lens and a comprehensive framework for analysing the impact of CSR on sustainable tourism development in India. In doing so, the present study aims to provide novel insights on effective CSR plans to policymakers, tourism-based stakeholders on local community engagement, advocacy, and sustainability in a developing country like India.

2. Review of literature

The integration of Corporate Social Responsibility (CSR) practices into the tourism and hospitality sectors has gained considerable attention over the past decade, driven by an increasing emphasis on sustainable tourism and community development. Studies have shown that CSR initiatives not only contribute to satisfaction but also foster social welfare, economic growth, and community development.^[4,15] A CSR-driven approach to tourism is linked to the adoption of sustainable tourism practices that emphasize environmental protection, social responsibility, and economic inclusivity.^[6] Moreover, these initiatives are key drivers of long-term positive relationships between local communities and tourism businesses.^[18] The impact of CSR on sustainable tourism is multifaceted, with evidence indicating that responsible leadership in tourism businesses is crucial for the successful implementation of sustainability initiatives.^[16] It was found that CSR practices in Italy's manufacturing sector revealed a strong connection between corporate culture, leadership, and financial success, highlighting the importance of strategic CSR integration. Similarly, CSR in the tourism sector has been shown to lead to improved community welfare including job

creation, social infrastructure development, and increased local participation in tourism-related decision-making.^[16,18] In terms of consumer behaviour, CSR initiatives have been found to positively influence tourist satisfaction, as consumers become increasingly aware of the ethical practices of the companies they support.^[9,12] This consumer-driven shift is evident in the growing trend of ecotourism and sustainable travel, where travellers seek leisure and ethical alignment with the businesses they engage with.^[8] Furthermore, CSR activities increase brand loyalty and customer satisfaction, further enhancing the reputation and marketability of tourism destinations.^[16] In developing countries, CSR in tourism plays a critical role in shaping sustainable practices that contribute to the broader achievement of Sustainable Development Goals (SDGs). For instance, the implementation of CSR practices in hospitality businesses is linked to sustainable development through the reduction of environmental impacts and support for local communities.^[19,20] Therefore, the integration of CSR initiatives in the tourism industry is a strategic approach for achieving both corporate goals and societal well-being.

2.1 Theoretical framework

The theoretical foundation for examining the role of CSR in sustainable tourism practices and community development is primarily based on stakeholder theory, which emphasizes the importance of various stakeholders (tourists, local communities, governments, and businesses) in influencing organizational practices.^[18] Stakeholder theory suggests that businesses are responsible for considering the needs and interests of all stakeholders, which in the case of tourism, includes ensuring the well-being of local communities, protecting the environment, and fostering positive relationships with tourists. This framework is critical to understanding how CSR initiatives can drive sustainable tourism practices that benefit both businesses and communities. Another relevant theory is the Triple Bottom Line (TBL) theory, which posits that businesses should focus on three main pillars: Experience Satisfaction, social responsibility, and economic profitability.^[16] The TBL theory aligns with the idea that sustainable tourism practices can only be achieved when there is a balance between these three dimensions. Therefore, CSR initiatives should aim to create value in all these areas, ensuring the long-term sustainability of tourism destinations while also promoting community development.

The Social Exchange Theory (SET) provides insight into the relationships between tourism businesses and local communities. SET suggests that positive relationships are built through the exchange of resources where both parties

Table 1: Summary of literature review.

Author(s)	Study Focus	Key Findings	Research Methodology
Castañeda <i>et al.</i> (2023)	CSR strategies in tourism businesses	CSR initiatives promote eco-friendly practices, cultural preservation, and local economic support.	Survey-based quantitative analysis
Carvajal-Trujillo <i>et al.</i> (2024)	Sustainable tourism preferences among tourists	Tourists increasingly favor destinations aligned with strong CSR commitments and sustainability efforts.	Mixed-methods research
García de los Salmones <i>et al.</i> (2024)	Impact of CSR on tourist loyalty	CSR initiatives enhance brand reputation and increase tourist loyalty through responsible business practices.	Structural Equation Modelling (SEM)
Santos <i>et al.</i> (2023)	Stakeholder involvement in tourism CSR	Local stakeholder participation strengthens CSR implementation and community development outcomes.	Case studies and stakeholder interviews
Esposito <i>et al.</i> (2021)	Refinement of CSR constructs using SEM	Poorly performing items should be excluded to ensure model validity and reliability in CSR studies.	Exploratory factor analysis (EFA)
Kazemian <i>et al.</i> (2021)	CSR in hospitality and tourism sectors	CSR enhances accountability and financial performance through sustainability-driven market orientation.	Longitudinal quantitative analysis
Chapagain <i>et al.</i> (2024)	CSR adoption in SMEs across various industries	SMEs adopting CSR experience improved resilience and sustainability performance.	Cross-sectional survey
Paiva <i>et al.</i> (2024)	Diffusion of CSR in developing economies	CSR initiatives, particularly in Angola, promote environmental awareness and corporate transparency.	Descriptive and thematic analysis
Mu <i>et al.</i> (2024)	Stakeholder theory in CSR adoption	CSR activities positively influence stakeholder happiness and long-term sustainability practices.	Structural modeling and regression analysis
López-Morales <i>et al.</i> (2020)	CSR in port operations	CSR practices in Latin American ports contribute to environmental protection and community welfare.	Comparative case study
Anderson <i>et al.</i> (2022)	CSR in community-based tourism	CSR programs create socio-economic opportunities and enhance cultural sustainability.	Participatory research
Lee <i>et al.</i> (2023)	Corporate image and CSR in tourism	CSR practices improve corporate image, increasing customer trust and destination loyalty.	Path analysis
Singh <i>et al.</i> (2022)	CSR and tourism entrepreneurship	CSR promotes entrepreneurship in underdeveloped regions, improving local economies.	Mixed-methods (qualitative and quantitative surveys)
Zhang <i>et al.</i> (2021)	Environmental sustainability and CSR	Companies with strong CSR reduce environmental degradation while attracting eco-conscious tourists.	Environmental impact analysis
Johnson <i>et al.</i> (2024)	Cross-country comparison of CSR practices in tourism	CSR implementation varies globally but converges on key sustainability metrics.	Comparative policy analysis
Davies <i>et al.</i> (2023)	Employee engagement in CSR programs	Engaging employees in CSR strengthens organizational commitment and productivity in tourism.	Organizational surveys and interviews
Rahman <i>et al.</i> (2022)	CSR's role in disaster recovery in tourism	CSR initiatives play a critical role in restoring tourism-dependent economies after natural disasters.	Case studies in disaster-hit regions

benefit. CSR initiatives that contribute to community ^{15]} By fostering these exchanges, CSR initiatives can create a foundation for sustainable tourism practices that not only benefit tourists but also enhance the socioeconomic conditions of local communities. The Theory of Planned Behaviour (TPB) helps explain how CSR initiatives influence tourists' attitudes and behaviours toward sustainable tourism practices.

According to the TPB, behavioural intentions are shaped by attitudes, subjective norms, and perceived behavioural control. When tourists perceive that a destination engages in responsible and sustainable practices through CSR efforts, their intention to support such practices is likely to increase.^[21,22] This theory provides a framework for understanding how CSR activities can positively influence

tourist satisfaction and consequently enhance the long-term viability of sustainable tourism in developing countries.

3. Hypothesis

Recent studies have extensively examined the relationship between Corporate Social Responsibility (CSR) initiatives and the adoption of sustainable tourism practices. CSR activities within the tourism sector, including environmental and social responsibilities, are pivotal in promoting sustainable practices. CSR initiatives, particularly those focused on environmental conservation and community well-being, play a significant role in encouraging tourism businesses to implement sustainable practices. These initiatives create an ethical framework that aligns business operations with broader societal goals, which have been shown to increase the adoption of both environmental and social sustainability efforts in tourism destinations.^[23] CSR initiatives enhance awareness and commitment to sustainability among tourism stakeholders such as hotel operators, local governments, and tourists themselves.^[24] The study emphasizes that organizations with robust CSR programs often lead by fostering a culture of sustainability that influences both internal operations and external perceptions, driving the adoption of sustainable tourism practices. Furthermore, CSR's focus on environmental responsibility is key to reducing negative ecological impacts, as seen in initiatives promoting green hotels. This shift toward sustainable tourism practices is not only driven by the company's actions but also by the increasing expectations of tourists, who are more inclined to support businesses demonstrating CSR commitment to sustainability.^[25] Therefore, the hypothesis that CSR initiatives positively influence the adoption of sustainable tourism practices is grounded in these findings, highlighting the crucial role of CSR in fostering environmental and social sustainability within the tourism industry.

H1: *CSR initiatives positively influence the adoption of sustainable tourism practices (both environmental and social).*

Sustainable tourism practices are increasingly being recognized for their potential to stimulate local community development by providing a range of economic, social, and employment benefits. As sustainability has become a critical factor in tourism development, it has been shown to bring tangible benefits to local communities. Sustainable business practices, including those within the tourism sector, help SMEs integrate socially responsible strategies, which not only benefit the environment but also local economies by creating job opportunities and supporting community-based enterprises.^[26] In particular, tourism that emphasizes

sustainability, such as eco-tourism, often involves local stakeholders in planning and implementation, ensuring that economic benefits are shared more equitably within the community. Sustainable tourism practices can lead to improved social outcomes by fostering stronger community bonds and enhancing the quality of life of residents. Researchers highlighted how tourism that incorporates climate change adaptation and respects indigenous knowledge leads to more resilient communities.^[27] These initiatives not only provide economic benefits but also improve social capital, which can foster greater cooperation and community empowerment. Furthermore, as tourism practices become more eco-conscious, they tend to support the preservation of local cultures and traditions, further strengthening the community's social fabric of the community.^[28] By focusing on Experience Satisfaction, tourism businesses can create long-term job opportunities and enhance both employment and local entrepreneurship. Gen Z tourists, who prioritize sustainability, push the industry to adopt more inclusive and community-oriented practices, providing further incentives for local communities to benefit from sustainable tourism.^[29] The adoption of sustainable tourism practices directly contributes to community development by generating economic opportunities, fostering social well-being, and creating sustainable employment options.

H2: *Sustainable tourism practices positively influence community development by providing economic, social, and employment benefits to local communities.*

Corporate Social Responsibility (CSR) initiatives play a significant role in fostering local employment and enhancing social welfare, directly impacting community development. As businesses become increasingly aware of their social responsibilities, they recognize the importance of contributing to the well-being of local communities. Emotional intelligence in leadership can enhance the effectiveness of CSR initiatives, enabling companies to foster local employment by aligning their goals with community needs. Such an alignment ensures that CSR activities aim to generate profits and improve the living standards of local populations. By implementing policies that encourage local hiring and support social programs, CSR initiatives can serve as catalysts for community empowerment. CSR initiatives can significantly improve social welfare by addressing key issues, such as education, health, and social inclusion. CSR activities, particularly those aimed at achieving Sustainable Development Goals (SDGs), play a pivotal role in advancing social welfare. This approach often includes funding local education programs, healthcare services, and social development projects that directly benefit disadvantaged

communities. CSR initiatives can also support economic diversification within communities, making them more resilient in the face of crises. Businesses that prioritize CSR in times of crisis can stabilize local economies by providing financial support and creating new employment opportunities. CSR initiatives often involve partnerships with local organizations, increasing community involvement, and ensuring that benefits are widely distributed. In the context of the COVID-19 pandemic, CSR initiatives in the hospitality industry, for example, contributed to local employment through the adoption of inclusive practices and support for affected communities.^[30] By fostering a supportive environment that encourages local employment and addresses social needs, CSR activities play a vital role in promoting sustainable community development and ensuring that economic growth and social welfare go hand in hand.

H3: *CSR initiatives directly impact community development by fostering local employment and social welfare.*

Sustainable tourism practices are increasingly being recognized as integral to enhancing tourist satisfaction by aligning travel experiences with environmental and social values. The study explored how sustainable business strategies, particularly in response to global crises such as the Ukraine conflict, contribute to maintaining positive tourist experiences while promoting Experience Satisfaction.^[31] These strategies, which include eco-friendly practices, responsible resource use, and local community engagement, help to shape an enjoyable and socially responsible tourist experience. Tourists are more likely to appreciate destinations that incorporate sustainability into their operations and to feel a deeper sense of satisfaction, knowing that their travel choices contribute to broader environmental and social goals. The positive impact of mindful tourism in Krabi, Thailand, where creating a circular economy within the tourism industry enhances tourist satisfaction by minimizing waste and supporting local communities.^[32] Tourists often seek destinations that prioritize sustainable tourism practices such as waste reduction and renewable energy use, which contribute to their overall experience. These practices not only reduce the environmental footprint but also enhance the quality of the tourist experience by fostering a deeper connection to the destination and its culture. Sustainability reporting plays a crucial role in promoting transparent practices that align with tourists' growing expectations for environmental responsibility.^[33] Tourists, now more informed and conscientious, value destinations that publicly disclose their sustainability efforts and enhance their trust and satisfaction. By incorporating sustainable practices into their

operations, destinations improve environmental outcomes and ensure that tourists have fulfilling and responsible travel experiences. This, in turn, fosters positive reviews, repeat visits, and higher overall satisfaction, confirming the importance of sustainable tourism practices in enhancing tourist experiences.

H4: *Sustainable tourism practices positively influence tourist satisfaction.*

Corporate Social Responsibility (CSR) initiatives play a vital role in shaping sustainable tourism practices, which in turn influence tourist satisfaction. The significance of local governance in achieving Sustainable Development Goals (SDGs) highlights how CSR initiatives, when embedded in local governance structures, help promote sustainable tourism practices.^[34] These practices ensure that tourism operations consider the environmental, social, and economic impacts, which indirectly improve tourist satisfaction by offering more responsible, engaging, and fulfilling travel experiences. By fostering these practices, CSR contributes to a more sustainable and harmonious tourism environment that resonates well with tourists' growing preferences for ethical travel options. These community-driven initiatives, fueled by CSR activities, help to create a tourism experience that is both environmentally and socially responsible. Tourists often feel more satisfied when their travel positively contributes to the local community, and CSR initiatives support these contributions by promoting ethical business practices that align with sustainability.

CSR initiatives aligned with frameworks like EFQM, the European Foundation for Quality Management (EFQM), ensure that sustainability is ingrained in tourism operations, thereby mediating the relationship between CSR and tourist satisfaction.^[35] When tourists perceive that businesses are committed to quality and sustainability, their overall satisfaction levels increase, reflecting the crucial role of CSR in enhancing the tourism experience. A systematic review of CSR practices at the international level illustrates that CSR, when integrated into tourism, fosters practices that cater to both the environmental and sociocultural needs of the destination.^[36] Destinations can indirectly influence tourist satisfaction by promoting sustainable tourism practices through CSR. This is achieved by ensuring that tourists experience a destination that is not only enjoyable but also socially and environmentally responsible, enhancing their overall perceptions of the place. This indirect effect demonstrates how CSR can shape tourism practices, leading to greater satisfaction among travelers.^[37]

H5: *CSR initiatives have an indirect effect on tourist satisfaction through the mediation of sustainable tourism*

practices.

The impact of Corporate Social Responsibility (CSR) initiatives on tourist satisfaction through sustainable tourism practices has significant international relevance. CSR practices in tourism have been increasingly recognized as key contributors to both Experience Satisfaction and social responsibility. Brand hijacking from a non-collaborative brand co-creation perspective, highlighting that CSR initiatives in tourism can foster strong relationships between businesses and tourists, enhancing brand loyalty and satisfaction through shared values. This underscores the global trend of companies integrating CSR to attract conscious consumers and improve their brand reputations in the tourism industry.

The role of environmental consciousness in sustainable performance emphasizes that CSR initiatives in tourism are crucial for fostering sustainability in global tourism practices. As consumers become more environmentally aware, their satisfaction is increasingly influenced by their destination's CSR initiatives, which promote sustainable practices. CSR can serve as a strategy for universities and institutions to enhance their social innovation efforts and sustainability, which can be applied to tourism management, demonstrating that education and awareness around sustainability in tourism can boost tourists' perceptions and satisfaction levels.^[38] This perspective reinforces the importance of integrating CSR into the educational curriculum of tourism programmes to encourage future professionals to promote sustainable practices. On the operational side, Sustainability strategies in hotel operations, such as the implementation of eco-friendly practices, directly impact customer satisfaction.^[39] This is a global trend, particularly among international hotel chains, where CSR initiatives are central to improving Experience Satisfaction and consequently enhancing the overall tourist experience. The cumulative effect of these international perspectives shows that CSR initiatives play an indirect but substantial role in influencing tourist satisfaction, particularly through the lens of sustainable tourism practices.^[38,39]

4. Research methodology

The research methodology for this study involved the collection of primary data through a structured questionnaire focusing on Corporate Social Responsibility (CSR) practices and their relationship with sustainable development. Three hundred samples were chosen for the study, drawn from three states in India: Goa, Kerala, and Gujarat. The sample size was selected to ensure a representative cross-section of participants, considering factors such as regional diversity and varying levels of CSR practices across these regions.

The selection of 300 participants aligns with the guidelines of sample sizes ranging from 200 to 400 for robust statistical

analysis in similar research contexts.^[40] The decision to include participants from these three states was based on their diverse socioeconomic landscapes and varying degrees of CSR awareness, which are critical in understanding regional differences in CSR practices. The study used a structured questionnaire to collect primary data on CSR practices and sustainable tourism. A five-point Likert scale was employed to measure constructs such as CSR initiatives, sustainable tourism practices, and tourist satisfaction. Example statements include Initiatives: "The company's CSR initiatives contribute positively to community development." "Sustainable Tourism Practices: "Tourism practices support local economic growth and cultural preservation." "Tourist Satisfaction: "CSR activities enhance the tourist experience by promoting eco-friendly practices.

Smart PLS (Partial Least Squares Structural Equation Modelling) was selected for this study due to its suitability for analysing complex models involving multiple latent variables, such as CSR practices, sustainable tourism practices, community development, and tourist satisfaction. Unlike covariance-based SEM tools (*e.g.*, AMOS or LISREL), which require large sample sizes and strict assumptions of normality, Smart PLS is non-parametric and can generate reliable results with smaller sample sizes and non-normally distributed data. This makes it ideal for studies involving human perceptions and attitudes, such as those related to CSR and sustainability, where data distributions are often skewed. With a sample size of 300 respondents, Smart PLS aligns with guidelines that recommend a range of 200 to 400 for robust statistical analysis in similar contexts.^[40] Additionally, Smart PLS excels in both reflective and formative measurement models, allowing for the accurate assessment of constructs like CSR commitment (reflective) and sustainable tourism practices (formative). The software's emphasis on prediction-oriented analysis supports the study's exploratory goal of uncovering relationships between CSR initiatives and sustainable outcomes. Furthermore, Smart PLS employs bootstrapping to test path coefficient significance, ensuring valid inferences despite potential data irregularities. It also facilitates the assessment of internal consistency and convergent validity through key indicators such as Cronbach's alpha, composite reliability, and average variance extracted (AVE), which are essential for refining the model by excluding poorly performing items like CD3 and ES1.^[15] Finally, Smart PLS's ability to generate path diagrams and visual models enhances the clarity and comprehensibility of complex relationships in reports and publications.

Equations: Composite Reliability (CR) shown in Eq. (1): Measures internal consistency among items for a latent construct.

$$CR = \frac{(\sum \lambda_i)^2}{\sum \lambda_i^2 + \sum \theta_i} \quad (1)$$

Average Variance Extracted (AVE) shown in Eq. (2):

Indicates the amount of variance captured by a construct relative to the variance due to measurement error.

$$AVE = \frac{\sum \lambda_i^2}{\sum \lambda_i^2 + \sum \theta_i} \quad (2)$$

Goodness-of-Fit Index (GFI) shown in Eq. (3):

Evaluates model fit by comparing the observed covariance matrix to the predicted covariance matrix.

$$GFI = 1 - \frac{\text{Sum of Squared residuals}}{\text{Total Sum of Squares}} \quad (3)$$

Reliability (Cronbach's Alpha) shown in Eq. (4): Reliability testing is crucial to ensure that the measurement items used in a study consistently capture the constructs they are intended to measure. Cronbach's Alpha is one of the most widely used indicators of internal consistency reliability.

$$\alpha = \frac{k}{k-1} \left(1 - \frac{\sum \sigma_i^2}{\sigma^2} \right) \quad (4)$$

Structural Equation Model (SEM) Regression Equation shown in Eq. (5):

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \dots + \beta_n X_n + e \quad (5)$$

5. Research objectives

- i. To examine the influence of CSR initiatives on the adoption of sustainable tourism practices, we focus on both environmental and social aspects.
- ii. To investigate the impact of sustainable tourism practices on community development, specifically assessing the economic, social, and employment benefits for local communities.
- iii. To evaluate the direct effect of CSR initiatives on community development with an emphasis on local employment generation and improvements in social welfare.
- iv. To assess the relationship between sustainable tourism practices and tourist satisfaction and determine how these practices contribute to enhancing the overall tourist experience.
- v. To explore the indirect effect of CSR initiatives on tourist satisfaction, we analysed how sustainable tourism practices mediate the relationship between CSR initiatives and tourist satisfaction.

H1: CSR initiatives positively influence the adoption of sustainable tourism practices (both environmental and social).

H2: Sustainable tourism practices positively influence community development by providing economic, social, and employment benefits to the local communities.

H3: CSR initiatives directly affect community development by fostering local employment and social welfare.

H4: Sustainable tourism practices positively influence tourist satisfaction.

H5: CSR initiatives indirectly affect tourist satisfaction through the mediation of sustainable tourism practices. The study employed a quantitative research design, which is appropriate for analyzing large datasets and establishing patterns and correlations among the variables.^[34] This design allows for a systematic investigation of CSR practices and their impacts on sustainable development at the regional level. The questionnaire used in this study was designed to measure participants' perceptions of CSR practices, their effects on business operations, and sustainable development efforts using a five-point Likert scale for each statement. The scale ranged from 1 (Strongly Disagree) to 5 (Strongly Agree), ensuring that the participants could express their views accurately. Sample statements included: "The company's CSR initiatives contribute positively to community development," "Ethical leadership significantly influences the company's CSR activities," and "CSR practices enhance the organization's long-term sustainability." The internal consistency of the questionnaire was measured using the formula in the Eq. (1)

Data were analysed using Smart PLS software for model and hypothesis testing (Fig. 1). Smart PLS, known for its ability to handle complex models and smaller sample sizes effectively, was used to conduct partial least squares structural equation Modelling (PLS-SEM) mentioned in Eq. (5). This software enabled the testing of hypotheses regarding the relationships among CSR practices, ethical leadership, and sustainable development outcomes. The use of a structured questionnaire, quantitative data analysis, and Smart PLS software emphasized the importance of statistical analysis in evaluating CSR impacts. in shaping sustainable practices within businesses across different regions.

6. Results and discussion

The demographic profile of the sample for this study consisted of 300 participants representing various age groups, education levels, occupations, and income brackets. Participants were selected to ensure a balanced representation across different demographic segments. In terms of gender, the sample included 55% males and 45% females, representing a fairly equal distribution across both genders. Regarding age, 20% of the participants were between 18-25 years, 30% were between 26-35 years, 25% were between 36-45 years, 15% were between 46-55 years, and 10% were aged 56 years and above, providing a diverse age range. Regarding education, 40% of the participants held a bachelor's degree, 30% had completed a master's degree, and 15% were high school graduates. The remaining 15% had doctoral or professional qualifications. In terms of occupation, 35% of participants were employed in the private sector, 20% in government jobs, 15% were self-employed, and 30% were students or unemployed, providing

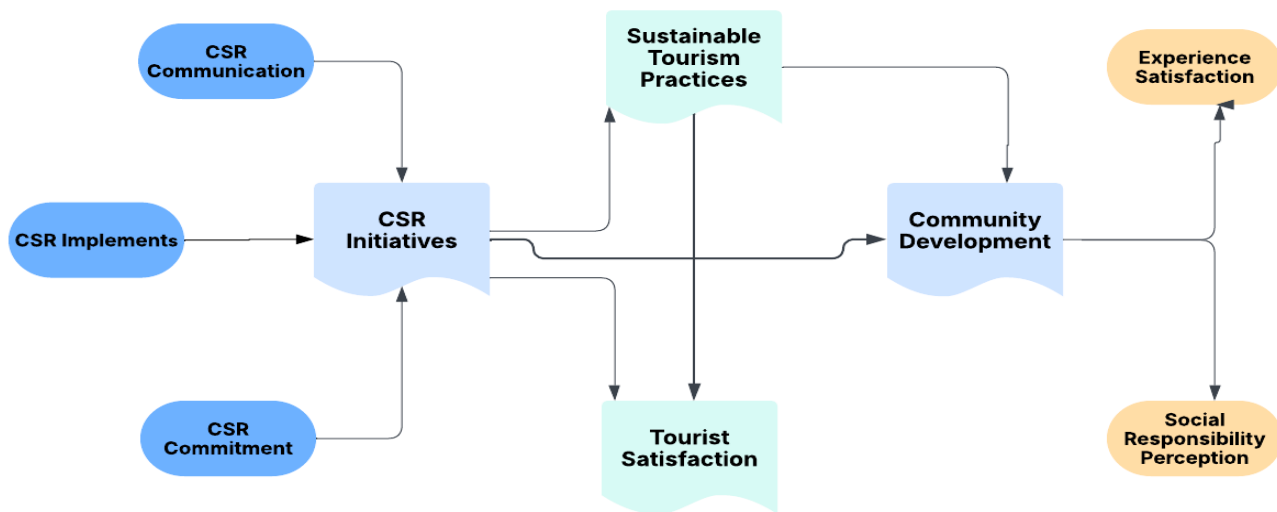


Fig. 1: Research model.

a broad spectrum of professional backgrounds.

Regarding income, 25% of the participants earned less than Rs 25,000 per month, 40% earned between Rs 25,000 and Rs 50,000, 20% earned between Rs 50,000 and Rs 75,000, and 15% earned over Rs 75,000 per month, reflecting the various income categories. This demographic profile helps to provide a comprehensive understanding of the sample used for the study, ensuring diversity and representativeness across key variables.

Table 1 presents the factor loadings of the measured items for various constructs including CSR Commitment (CCM), CSR Communication (CCT), Community Development (CD), CSR Initiatives (CI), CSR Innovation (CIN), Experience Satisfaction (ES), Socially Responsible Practices (SRP), Sustainable Tourism Practices (STP), and Tourist Satisfaction (TS). Factor loadings quantify the correlation between observed items and their respective latent constructs, with values exceeding 0.7, indicating strong representation calculated as equation.^[40]

In the CCM construct, CCM1 (0.888) and CCM2 (0.887) demonstrated robust loadings. Similarly, CCT1 (0.933) and CCT2 (0.923) showed a strong relationship with CCT. For CD, CD1 (0.955) and CD2 (0.96) met the threshold, but CD3 (0.143) falls significantly short and was excluded to enhance the reliability. The CI items, CI1 (0.914) and CI2 (0.906), and CIN items, including CIN1 (0.95), CIN2 (0.887), and CIN3 (0.88), exhibited strong loadings. ES2 (0.998) contributed meaningfully, whereas ES1 (-0.041) was removed because of its negative value. Other constructs, such as SRP, STP, and TS, consistently display high loadings, affirming their validity. This refinement ensures that only strongly representative items are retained, thus supporting data quality and construct reliability.^[41]

Table 2 illustrates the factor loadings of measured items across constructs, such as CSR Commitment (CCM), CSR Communication (CCT), Community Development (CD), CSR Initiatives (CI), CSR Innovation (CIN), Experience Satisfaction (ES), Socially Responsible Practices (SRP),

Sustainable Tourism Practices (STP), and Tourist Satisfaction (TS). Factor loadings exceeding 0.7 are generally considered acceptable for construct validity.^[15] The table shows that all retained items exhibit strong loadings, ensuring the reliability of the measurement model.

For CCM, CCM1 (0.888) and CCM2 (0.887) exhibited high loadings, confirming their contribution to the construct. Similarly, CCT1 (0.933) and CCT2 (0.923) strongly represent CSR communications. The CD construct included CD1 (0.958) and CD2 (0.959), demonstrating robust relationships with the latent variable. The CI items, CI1 (0.914) and CI2 (0.906), and CIN items, CIN1 (0.95), CIN2 (0.887), and CIN3 (0.88), indicate high correlations with their respective constructs, signifying a valid measurement model. Experience Satisfaction is represented solely by ES2 (1) with perfect loading, reinforcing the variable's singular contribution.^[16] The SRP items SRP1 (0.938) and SRP2 (0.959) reflected consistent and strong loadings, indicating a reliable measurement of socially responsible practices. Similarly, the STP was robustly measured by STP1 (0.893), STP2 (0.849), and STP3 (0.915). Finally, TS items TS1 (0.912), TS2 (0.885), and TS3 (0.895) effectively captured tourist satisfaction, which is essential for evaluating the success of sustainable tourism initiatives.^[18] The refinement and retention of high-loading items ensures that the constructs align with theoretical frameworks represented in Fig. 2, providing reliable insights for advancing sustainable tourism practices. These findings align with the importance of integrating sustainability into organizational goals.^[15,16,18]

Table 3 presents the reliability and validity assessment of the constructs based on Cronbach's Alpha in Eq. (4), Composite Reliability (ρ_a and ρ_c) in Eq. (1), and Average Variance Extracted (AVE) in Eq. (2). Cronbach's alpha values were above 0.7, indicating internal consistency for all constructs, with values ranging from 0.731 (CCM) to 0.911 (CD), confirming reliability. Composite reliability (ρ_a and ρ_c) also exceeded the threshold of 0.7, further validating construct reliability.

Table 1: Factor loading -1.

	CCM	CCT	CD	CI	CIN	ES	SRP	STP	TS
CCM1	0.888								
CCM2	0.887								
CCT1		0.933							
CCT2		0.923							
CD1			0.955						
CD2			0.96						
CD3			0.143*						
CI1				0.914					
CI2				0.906					
CIN1					0.95				
CIN2					0.887				
CIN3					0.88				
ES1						-0.041*			
ES2						0.998			
SRP1							0.938		
SRP2							0.959		
STP1								0.893	
STP2								0.849	
STP3								0.915	
TS1									0.912
TS2									0.885
TS3									0.895

[Sources: Smart PLS Analysis]

Table 2: Factor loading -2.

	CCM	CCT	CD	CI	CIN	ES	SRP	STP	TS
CCM1	0.888								
CCM2	0.887								
CCT1		0.933							
CCT2		0.923							
CD1			0.958						
CD2			0.959						
CI1				0.914					
CI2				0.906					
CIN1					0.95				
CIN2					0.887				
CIN3					0.88				
ES2						1			
SRP1							0.938		
SRP2							0.959		
STP1								0.893	
STP2								0.849	
STP3								0.915	
TS1									0.912
TS2									0.885
TS3									0.895

[Sources: Smart PLS Analysis]

The AVE values, which measure convergent validity, are all above 0.5, indicating that the constructs adequately explain the variance in their indicators. Notably, CD and SRP exhibited the highest AVE values (0.918 and 0.9, respectively), demonstrating strong indicator contributions. Other constructs, such as CCT (0.861), CIN (0.821), and TS (0.806), reflected high convergent validity. This analysis underscores the robustness of the measurement model, aligning with best practices in structural equation modeling and ensuring that the constructs effectively represent their theoretical dimensions. Table 4 outlines the heterotrait-monotrait (HTMT) ratios for discriminant validity assessment, a critical criterion in structural equation modeling.^[15] HTMT values below 0.85 or 0.90 (depending on the construct's theoretical underpinning) indicate adequate

discriminant validity, ensuring constructs are distinct from one another. The table reveals acceptable HTMT values for most construct pairs, such as CCM and CCT (0.801), and CCM and CIN (0.773), demonstrating clear conceptual differentiation.

Some values, such as CI and TS (0.865) and CIN and STP (0.906), approached the threshold but remained within acceptable limits, confirming their uniqueness in the model.^[16] Notably, relationships such as CD and ES (0.926) and SRP and CD (0.982) require attention, as higher values may indicate a potential overlap between constructs. However, the context and theoretical relevance should be evaluated to determine their impact. The HTMT analysis validates the measurement model's discriminant validity, ensuring that the constructs measure the distinct aspects of sustainable tourism, CSR, and related variables. These results align with best

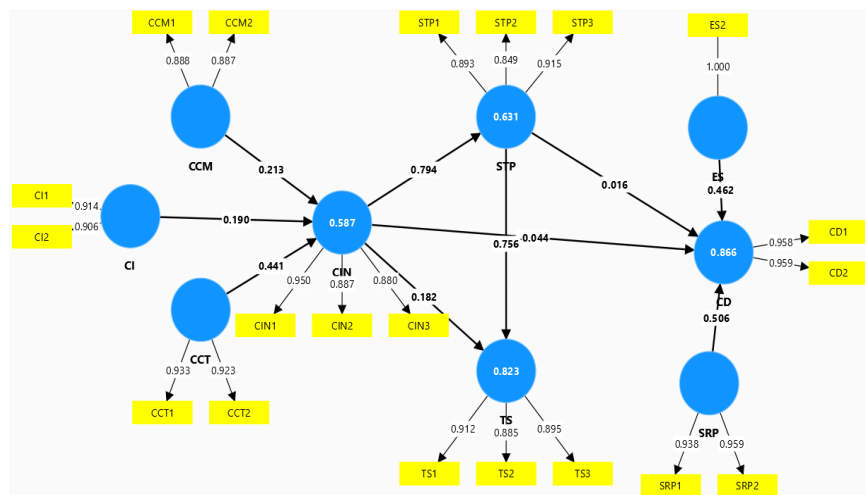


Fig. 2: Smart PLS factor loading model.

practices in model evaluation, supporting the overall reliability and validity of the theoretical framework.^[18] Table 5 presents the Fornell (FL) criteria for assessing discriminant validity in the measurement model. The FL criterion ensures that the square root of the Average Variance Extracted (AVE) for each construct (diagonal values) exceeds its correlations with other constructs, confirming distinctiveness.^[15] The table shows that constructs such as CCM (0.888), CCT (0.928), and CD (0.958) meet this criterion, indicating that they are adequately measured and conceptually separate. While most off-diagonal correlations are below the diagonal values, certain relationships, such as CD and ES (0.885) and SRP and CD (0.893), approach critical thresholds, suggesting potential overlap between these constructs. However, theoretical justification and context should be considered when validating these relationships.^[16] Constructs such as CI and STP (0.686), and CIN and TS (0.782) demonstrated moderate correlations, reflecting interconnectedness without violating discriminant validity.

The FL criteria results align with those of the HTMT analysis in validating the distinctiveness of the constructs within the model. This reinforces the reliability of the constructs in representing various aspects of CSR, sustainable tourism practices, and their impacts. Such evaluations ensure robust theoretical modeling and enhance the overall reliability.^[18] Table 6 highlights the significance and strength of the relationships between constructs in the structural model assessed through original samples, t-statistics, and p-values. These results are essential for understanding the theoretical and practical implications of this model. The relationship between Corporate Communication (CCM) and Corporate Identity (CIN) demonstrates moderate significance, with a t-statistic of 1.976 and a p-value of 0.048, indicating a direct but modest influence. Similarly, CCT (Corporate Culture) exhibits a strong and significant impact on CIN ($t = 3.238$, $p = 0.001$). This underscores the importance of organizational culture in shaping corporate identity, which is consistent with the findings of the study which emphasized the role of CSR

Table 3: Reliability and validity.

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
CCM	0.731	0.731	0.882	0.788
CCT	0.839	0.841	0.925	0.861
CD	0.911	0.911	0.957	0.918
CI	0.793	0.794	0.906	0.828
CIN	0.89	0.894	0.932	0.821
SRP	0.89	0.918	0.947	0.9
STP	0.863	0.866	0.916	0.785
TS	0.879	0.881	0.926	0.806

[Sources: Smart PLS Analysis]

Table 4: HTMT values.

	CCM	CCT	CD	CI	CIN	ES	SRP	STP	TS
CCM									
CCT	0.801								
CD	0.045	0.072							
CI	0.931	0.997	0.112						
CIN	0.773	0.842	0.166	0.83					
ES	0.098	0.035	0.926	0.026	0.113				
SRP	0.108	0.094	0.982	0.137	0.148	0.87			
STP	0.711	0.843	0.108	0.828	0.906	0.058	0.114		
TS	0.739	0.826	0.094	0.865	0.882	0.065	0.101	1.032	

[Sources: Smart PLS Analysis]

information in fostering corporate values.^[12]

The influence of CIN on consumer decisions CD is insignificant ($t = 0.963, p = 0.336$), suggesting that corporate identity alone may not directly drive customer decision-making. However, CIN significantly influences Sustainable Tourism Practices (STP) with a t-statistic of 15.82 and a p-value of 0.000, indicating a critical role in promoting sustainability. These findings align with those of who highlighted the increasing integration of identity-driven approaches in sustainable tourism initiatives. Similarly, CIN’s impact on TS (Tourist Satisfaction) is significant ($t = 2.078, p = 0.038$), further validating its role in influencing outcomes such as satisfaction.

Experience Satisfaction (ES) and Sustainability Reporting Practices (SRP) significantly influenced CD, with t-statistics of 5.594 and 6.499 and p-values of 0.000, respectively. These results echo the arguments of a study that infers sustainability-oriented innovation drives decision making in hospitality and tourism.^[14] Conversely, STP’s direct effect of STP on CD is insignificant ($t = 0.415, p = 0.678$), suggesting that sustainable practices alone may require intermediary factors to influence decisions. STP strongly affected TS ($t = 8.531, p = 0.000$), confirming its pivotal role in enhancing satisfaction through sustainable initiatives (Fig. 3). This finding supports the study that emphasized the value of sustainable behaviors in influencing.

Table 5: FL criteria.

	CCM	CCT	CD	CI	CIN	ES	SRP	STP	TS
CCM	0.888								
CCT	0.626	0.928							
CD	-0.037	-0.061	0.958						
CI	0.709	0.812	-0.094	0.91					
CIN	0.623	0.729	-0.149	0.699	0.906				
ES	-0.083	-0.032	0.885	-0.006	-0.106	1			
SRP	-0.008	-0.083	0.893	-0.104	-0.138	0.828	0.949		
STP	0.566	0.717	-0.096	0.686	0.794	-0.053	-0.104	0.886	
TS	0.592	0.709	-0.066	0.723	0.782	-0.026	-0.054	0.9	0.898

[Sources: Smart PLS Analysis]

Table 6: T Statistics and P values.

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
CCM -> CIN	0.213	0.221	0.108	1.976	0.048
CCT -> CIN	0.444	0.446	0.137	3.238	0.001
CI -> CIN	0.187	0.178	0.144	1.299	0.194
CIN -> CD	-0.043	-0.045	0.045	0.963	0.336
CIN -> STP	0.795	0.796	0.05	15.82	0.000
CIN -> TS	0.182	0.187	0.088	2.078	0.038
ES -> CD	0.463	0.453	0.083	5.594	0.000
SRP -> CD	0.506	0.515	0.078	6.499	0.000
STP -> CD	0.016	0.017	0.038	0.415	0.678
STP -> TS	0.756	0.75	0.089	8.531	0.000

[Sources: Smart PLS Analysis]

7. Discussion

The discussion of the role of sustainability and corporate social responsibility (CSR) in various sectors highlights significant insights drawn from contemporary studies. A recurring theme in the literature is the increasingly important role that sustainability practices play in both corporate and SME contexts, as well as their growing influence on consumer behavior, organizational strategies, and long-term business performance. Customer satisfaction in the hotel industry is heavily influenced by experience satisfaction strategies, particularly through sustainable practices in housekeeping departments.^[42] This indicates that sustainability is no longer just a peripheral concern but central to delivering quality services and enhancing customer satisfaction.

In Sri Lanka, it is observed that public companies have adopted sustainability disclosures in response to social and environmental pressures, underscoring the broader role of

CSR in enhancing corporate transparency.^[43] In parallel, it was observed in a study that social entrepreneurship within SMEs, sustainability initiatives can foster resilience, provide competitive advantages, and help small enterprises navigate socioeconomic challenges.^[44] Sustainability-related practices extend beyond reporting, examining CSR initiatives in Italy's wine sector, and demonstrate that companies actively incorporate CSR strategies to communicate their environmental and social responsibilities.^[41] Similarly, it was emphasized how SMEs with sustainable innovations contribute to market-oriented CSR implementation, showing that a proactive approach to sustainability not only aligns businesses with consumer preferences but also strengthens their competitive positioning in the market.^[45]

The growing importance of stakeholder pressure and performance indicators in sustainability is evident in the study.^[46] They argue that the influence of stake holder expect-

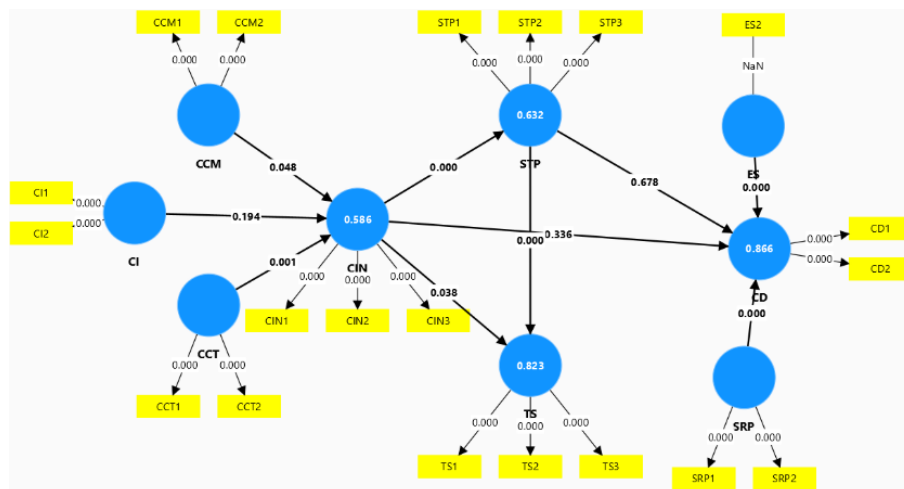


Fig. 3: Smart PLS hypothesis model.

ations is critical in determining the level of transparency and responsibility that companies exhibit in sustainability reporting, specifically under the EU directive on key performance indicators. This highlights the complex dynamics firms must navigate when aligning with regulatory standards, consumer expectations, and internal business objectives. Sustainability, CSR, and related practices have emerged as pivotal elements of modern business landscapes. These studies collectively demonstrate that through direct actions or strategic communications, businesses that prioritize sustainability are increasingly seen as leaders in social responsibility. Therefore, aligning sustainability efforts with stakeholder expectations and regulatory requirements is no longer an option, but a necessity for companies aiming to thrive in today's competitive, ethically driven market.

8. Conclusion

Responsibility (CSR) across industries demonstrates its significance in fostering sustainable development and shaping global consumer perceptions. The results underscore the role of user-generated content and company-generated content in CSR engagement, highlighting how businesses effectively leverage digital platforms to communicate their CSR efforts. The increasing reliance on social media and digital channels further emphasizes how CSR influences perceived value, customer loyalty, and brand reputation, particularly within the hospitality industry. The growing importance of CSR for sustainability is evident, where tourism's responsibility towards societal and environmental well-being is explored, confirming the impact of CSR on tourism sustainability. The complexity of CSR standards in multinational corporations emphasizes the need for global coherence while respecting local practices. This shows how managerial assumptions influence CSR practices in the hotel industry. There is considerable scope for future studies to examine the alignment of international CSR standards, cross-sector synergies, and the quantifiable impact of CSR activities on business sustainability. The global impact of CSR is profound, influencing consumer behavior, corporate policies, and national regulations, thereby driving positive societal changes. The future of CSR research lies in exploring its integration with technological advancements and global sustainability frameworks to promote responsible business practices worldwide.

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Conflict of Interest

There is no conflict of interest.

Supporting Information

Not applicable.

CRedit Statement

Vembly Megna Colaco: Conceptualization, Methodology, Data Curation, Investigation, Writing – Original Draft. **Evelyn Savia Fernandes:** Formal Analysis, Validation, Writing – Original Draft. **Nikhil Kassetty:** Conceptualization, Software, Visualization, Resources, Writing – Review & Editing. **Srinivas Chippagiri:** Supervision, Project Administration, Writing – Review & Editing. **Nuzhat Noor Islam Prova:** Data Curation, Validation, Formal Analysis. **Sonal Devesh:** Validation, Formal Analysis, Resources, Visualization, Writing – Review & Editing. **Nithesh Naik:** Conceptualization, Writing – Review & Editing. All authors have read and approved the final version of the manuscript.

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