What do companies report for their Corporate Social Responsibility Practices on their corporate websites? Evidence from a Global Airline Company

Abstract

Purpose: This study investigates what Turkish Airlines as a global airline company reports for corporate social responsibility (CSR) efforts on its corporate website by developing a framework assessing reports of airline companies' CSR practices.

Design/methodology/approach: Content analysis was conducted on reports, documents, and written policies published on the Turkish Airlines corporate website by the end of 2017.

Findings: The research findings suggest that Turkish Airlines publishes numerous reports highlighting their CSR activities. The study results show that Turkish Airlines reports its CSR activities through reports, documents, and written policies. While the CSR reporting efforts deal with all CSR areas, the environmental dimension is the mostly emphasized area.

Practical Implications: The study provides a model and data-driven analyses for decision-makers and policymakers.

Originality/Value: As one of the first study in the field, this research examines CSR reporting efforts in the airline industry via a new framework developed for airline companies.

Keywords: Corporate social responsibility; airline industry; sustainability reporting; Turkish Airlines, Turkey

Introduction

Previous studies on corporate social responsibility (CSR) have primarily focused on four areas: (1) the content of CSR (Carroll, 1999; Lindgreen & Swaen, 2010; McWilliams, 2015; Volgger & Huang, 2019); (2) how companies integrate or implement CSR practices with their existing processes (Abaeian et al., 2019; Avetisyan & Ferrary, 2013; Basu & Palazzo, 2008; Esbenshade, 2016; Iyer & Jarvis, 2019; Jones Christensen et al., 2014; Ko et al., 2019); (3) how CSR efforts impact firm performance (de Grosbois, 2016; Kang et al., 2016); and, finally, (4) how and what companies disseminate or report related to their CSR efforts (Bonsón & Bednárová, 2015; Marano et al., 2017; Michelon et al., 2015). In recent years, companies' reported content related to their CSR efforts has received increased attention due to corporate scandals, financial crises, climate change, concerns about labor rights, product safety, and poverty reduction (Bonsón & Bednárová, 2015; Noronha et al., 2013; Xiaowei Rose et al., 2017), which influence customers' willingness or decisions to purchase products or services from companies (Serra-Cantallops et al., 2018). Scholars have addressed what, how, when, where, and why questions regarding CSR reporting efforts (Abernathy et al., 2017; Ali et al., 2017), and the relationship between performance (Cheng et al., 2016; de Grosbois, 2012; Font et al., 2012; Kuzey & Uyar, 2017) and reputation (Birkey et al., 2016).

These studies have been conducted by focusing on the web pages of the companies or official reports from companies originating in developed countries and, rarely, developing countries (Ali et al., 2017; Bonsón & Bednárová, 2015). These studies have included examples from a bundle of companies (Kuzey & Uyar, 2017; Noronha et al., 2013). A few studies have examined specific industries, such as hospitality (de Grosbois, 2012; Font et al., 2012; Holcomb et al., 2007), banks (Khan, 2010), media companies (Hou & Reber, 2011), the financial service sector (Day & Woodward, 2009) and retail companies (Patten & Zhao, 2014). However, there is

still a dearth of studies concerning both CSR and reporting for airline companies, though these studies could potentially affect the decisions of many people, such as passengers, tourists, and investors (Ilkhanizadeh & Karatepe, 2017). To gain a deeper understanding, more studies should clarify the nature of CSR reporting in airline companies. Consequently, this study investigates how Turkish Airlines as a global airline company publicizes its CSR efforts and what they say about those efforts.

Literature Review

CSR Reporting

There is no consensus on what CSR means (de Grosbois, 2012), as it engages many stakeholders with different expectations from the companies, such as community, environment, employees, customers, suppliers, and shareholders (Spiller, 2000). CSR also has several derivative concepts including social responsibility, corporate responsibility, corporate citizenship, and corporate sustainability (de Grosbois, 2012). The World Business Council for Sustainable Development (WBCSD) identifies CSR as "the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large" (WBCSD, 1999). This definition has been adopted widely in both the literature and in practice, as it entails a wider scope of CSR (de Grosbois, 2012). Consequently, this study uses the WBCSD's definition to identify the reporting efforts of companies. However, many concepts in the literature are used interchangeably with CSR reporting, such as sustainability reporting (Domingues et al., 2017; Gallego-Álvarez & Ortas, 2017), social accounting (Croes & Rivera, 2017; Dey & Gibbon, 2017), social disclosure (Kalkanci et al., 2016), sustainability disclosure (Helfaya & Moussa, 2017; Nobanee & Ellili, 2016), and social auditing (Willis, 2015; Zu, 2013). In this respect, the widely-

used definition of CSR reporting provided by the Global Reporting Initiative (GlobalReporting.org, 2017) is:

> A sustainability report is a report published by a company or organization about the economic, environmental, and social impacts caused by its everyday activities. A sustainability report also presents the organization's values and governance model and demonstrates the link between its strategy and its commitment to a sustainable global economy… Sustainability reporting can help organizations to measure, understand and communicate their economic, environmental, social, and governance performance, and then set goals, and manage change more effectively. A sustainability report is a key platform for communicating sustainability performance and impacts – whether positive or negative.

CSR reporting is a strategic tool used to legitimize CSR activities (Hooghiemstra, 2000) and it can be published as mandatory, solicited, or voluntary (Camilleri, 2017). Although it is not legally required, many companies provide their CSR reports either in hard copy or online (Cho et al., 2009). There are several reasons to publicize CSR activities according to Bonson and Bednarova (2015) including displaying responsibility towards stakeholders, contributing to society, protecting reputation and identity, and long-term profitability.

Companies aiming to report on their CSR initiatives face a challenge regarding the lack of comparable reporting, which can cause confusion. To overcome this issue, guidelines proposing codes, frameworks, standards, guidelines, norms, and initiatives or models related to CSR reporting and accountability have been developed by groups such as, UN Global Compact, ILO Standards, OECD Guidelines for Multinational Enterprises, Global Reporting Initiative (GRI),

Environmental Management Systems ISO 14001, Eco-Management and Audit Scheme (EMAS), SA 8000 Social Accountability International labor standard, AA1000 International Accountability Assurance Reporting Standard, and Copenhagen Charter (Reynolds & Yuthas, 2008). Previous studies related to CSR reporting have focused on what companies have published, what methods they have used to do so, and how the content and methods have changed over time by utilizing content analysis for their published reports or web pages (Abernathy et al., 2017; Ali et al., 2017; de Grosbois, 2012).

CSR Reporting in the Airline Industry

Aviation is a highly regulated business, both nationally and internationally. Government and international regulator involvement covers several issues concerning safety, security, and technical standards. Air traffic management, training, the transportation of dangerous goods, and the operational procedures of the aircraft are tightly regulated by national Civil Aviation Authorities (CAAs); Inter-Governmental Organizations (IGOs), such as ICAO, and EUROCONTROL; and Non-Governmental Organizations (NGOs), such as the International Air Transport Association (IATA). Much of this regulation relates to safety and technical issues, but, in some cases, the regulation also protects the existence of competition and air service. In many situations, the aviation authority and regulatory role of a specific country cover approving whether an airline is operated in the public interest, as well as in accordance with safety standards and other operating procedures.

As a connector of people, countries and cultures, and trade and tourism, aviation contributes significantly to global economic prosperity, social progress, and sustainable development. Consequently, its highly regulated structure regarding safety and operational areas designed to protect the public interest and global economic and social benefits has a socially

responsible character in its nature. However, the airline industry is also associated with a significant and growing contribution to the global inventory of environmental problems. According to ICAO (2018), three main environmental problems associated with aviation include: (1) aircraft noise, (2) ground level and global impact of aircraft engine emissions, and (3) local problems near airports, such as problems arising from the construction and expansion of airports and their associated infrastructure, water and soil pollution, and waste management.

Despite adopting quieter aircraft and modern engine technology, noise and air pollution are the primary environmental impacts of aviation experienced by residents near airports and under flight paths. These concerns exceed annoyance, as they damage health, quality of life, and wildlife. The cost of noise mitigation and noise abatement are significant. As aircraft emit their exhaust gas pollutants directly into the upper troposphere and lower stratosphere, these emissions contribute to changes in ozone, which has a larger-scale impact on greenhouse gases (GHG) and climate change (Whitelegg, 2000).

The growing evidence concerning the potential damaging impact of carbon emissions and climate change led to establishing international agreements, such as the UN Framework Convention for Climate Change (UNFFC); the Kyoto Protocol, which sets binding targets for industrialized countries to reduce GHG emissions (UNFFC, 2011); and the European Union Emissions Trading Scheme (EU ETS), the first large-scale emissions trading scheme in the world (EU, 2011). Industry-specific actions, such as the global agreement reached by the 37th Session of the ICAO Assembly in October 2010, established a roadmap for action through 2050 for the 190-member states of the organization. This agreement invited the member states to voluntarily submit their national CO2 emissions reduction action plans to ICAO by June 2012. Initial guidance material for these action plans was developed by ICAO and experts from the Committee on

Aviation Environmental Protection (CAEP) (ICAO, 2018). These international practices and the increase in emissions stimulated by a rise in passenger and freight transportation are major drivers for airlines in the development of emission and climate change control programs, which require monitoring, measuring, reporting, and reducing the environmental effects of aircraft.

A growing number of airlines have voluntarily begun publishing their social, environmental, and sustainability practices in their environmental or sustainability reports and publicly available documents, or on their websites. Several studies have vetted these reports from two perspectives: environmental reporting and CSR reporting. Hooper and Greenall (2005) examined the environmental reporting of 272 International Air Transport Association (IATA) airlines and their findings demonstrate that comparing the social and environmental performances of different airlines is not easy due to the lack of enough comparable data. Mak and Chan (2006) analyzed the environmental reporting practices in the Asia Pacific airline sector. Their findings indicated that only five out of twenty-three airlines published standalone environmental reports. Mak and Chan (2007) also examined the environmental reports of three Japan-based airlines and found that most of the environmental elements were mentioned in those reports. Another study by Mak et al. (2007) compared the environmental reporting performances of 14 airlines in Europe and Asia and found that varying degrees of effort and resources were spent to produce such reports. Their study findings indicated that the European airlines' environmental reports were richer in content than those of their counterparts in Asia. In two studies using Scandinavian Airlines as case studies, Lynes and Dredge (2006) examined environmental commitment and Lynes and Andrachuk (2008) examined the company's motivations for corporate social and environmental responsibility. While results showed that the values, culture, and beliefs generated both internally and externally have a critical impact on the airline's environmental policy-making, they also

pointed out significant differences between the motivations for social and environmental responsibility among airlines. Ilkhanizadeh and Karatepe (2017) conducted research focusing on the CSR consequences for flight attendants' work engagement, career satisfaction, and voice behavior in a major, low-cost carrier in Istanbul, Turkey. They found a significant relationship between CSR activities and work engagement, career satisfaction, and voice behavior. Finally, Karaman and Akman (2018) applied a multi-criteria decision methodology, the analytical hierarchy process to the Turkish airline industry to assess and weigh the CSR program criteria among the alternatives. According to the results of their proposed model, CSR initiatives in the Turkish airline context are generally perceived within an economic dimension, followed by social and environmental dimensions.

Regarding CSR activities and reporting, Phillips (2006) examined CSR practices and policies within the United States aviation industry, focusing on ethics and CSR education. Tsai and Hsu (2008) developed a hybrid model for the selection and costs assessment of different CSR programs, looking at China Airlines as an example. Lee and Park (2010) investigated the CSR activities and financial performance of airlines. This study found support for the positive and linear impact of CSR on value performance but not on the accounting performance of airline companies. Cowper-Smith and de Grosbois (2011) conducted one of the most detailed studies in airline CSR practices, comparing 41 airlines' CSR activities using a content analysis approach. Results of their study revealed that the adoption of CSR reporting in the airline industry was relatively slow. These reports primarily focused on environmental issues rather than the social or economic dimensions of CSR. The authors noted low levels of CSR initiatives reporting, indicating that 14 out of 41 airlines had annual CSR or environmental reports available in English online. Coles et al. (2014) explored CSR practices among low-cost airlines flying to and from the UK and found that the CSR

reports of low-cost airlines were highly fragmented, lacking in detail, and selective in their coverage. Kuo et al. (2016) highlighted the motivations and barriers for CSR reporting in the airline industry. They found that airline companies believe CSR reports are most important to governments. According to their findings, reputation and brand value, employees' CSR awareness, communication with stakeholders, management systems, management culture, market share, and transparency with the government were the major motivations of companies' CSR reporting.

Assessment of CSR reports

No CSR reporting standard is fully accepted or widely applied within the airline industry. Holcomb et al. (2007) developed a framework to assess top hotel companies' CSR reports. This framework includes five areas - vision, environment, community, marketplace, and workforce. This framework, also, was used to analyze what top three theme parks in Orlando report for their CSR practices (Holcomb et al. 2010). However, this framework is limited to analyze airline companies' CSR reports since the main focus of these companies must be safety and security in their practices.   Safety should always be a priority in aviation. Other aims, such as service quality and profitability, should be founded on aviation safety. Security is also a basic requirement for airline operations. Therefore, this study included safety and security as a separate area of the framework. ICAO, the Air Navigation Commission defines aviation safety as "The state of freedom from unacceptable risk of injury to persons or damage to aircraft and property". Aviation security refers to the prevention of acts of unlawful interference against civil aviation such as the seizure of an aircraft, placing a hazardous device onboard an aircraft or attacks at an airport. From the airline's point of view, aviation safety is a very complex process covering both ground and flight safety, as well as the security of all parties potentially affected by the airline's operations. Although aviation/airline safety and security cover the whole airline's operational processes, in

this CSR reporting scheme, safety and security are examined under aviation safety and security.

Hence, based on the above literature review, a CSR reporting scheme/framework is proposed

(Figure 1). The CSR reporting framework has six areas: vision, safety and security, environment,

community, marketplace, and workforce.

Figure 1. Main CSR areas for the airline industry

Methodology

Sampling Procedure

Turkish Airlines was chosen as a case study for the present study. There are two reasons for the selection of Turkish Airlines for this study. First is related to the airline industry. The global airline industry has grown rapidly for the last three decades. However, this industry has negative impacts on the environment including air pollution and noise. Although new generation aircraft are 70% more fuel-efficient than their predecessors, the airline industry creates 2% of man-made CO2 emissions (ATAG, 2008; ICAO, 2018). Considering an approximate annual 5-6% traffic growth (IATA, 2018), it is obvious that this industry needs to not only reduce its negative impacts but also demonstrate social responsibility activities (Ilkhanizadeh & Karatepe, 2017). However, there is still limited research on CRS activities of airlines (Ilkhanizadeh & Karatepe, 2017). Second is the success of Turkish Airlines as a global company. In recent years, Turkish Airlines has demonstrated rapid growth. Its number of passengers increased from 32.6 million to 62.8 million in five years from 2011 to 2016 (THY, 2017).

Identification and Collection of CSR Reports

The content analysis method was employed to study the CSR activities of Turkish Airlines. Neumann (2003) describes content analysis as a technique for gathering and analyzing the content of the text. The content refers to words, meanings, pictures, symbols, ideas, themes, or any message that can be communicated. Although descriptive in nature, content analysis can provide emerging themes and trends (Henderson, 1991) and replicable and valid inferences from texts or other meaningful matter (Krippendorff, 2004). Two common approaches used for content analysis are the inductive and deductive methods. If knowledge about the phenomenon is limited, the inductive approach—where coding categories comes from the data—is used (Kondracki, Wellman, & Amundson, 2002; Elo & Kyngäs, 2007). In the deductive or theory-driven method, a researcher aims to retest the theoretical framework based on previous knowledge and literature (Elo &

Kyngäs, 2007; Hsieh & Shannon, 2005). A "hybrid" approach also exists, which combines both methods. In this case, the researcher begins with a theory-driven coding system, as discovered during the analysis new codes are added by inductively (Fereday & Muir-Cochrane, 2006).

For this study, downloadable official reports from Turkish Airlines, the content of the airline's official website, and the written policies of Turkish Airlines were searched to find the data relating to CSR reporting. The data were collected from the following resources by the end of 2017:

- Reports and documents: Code of Ethics, Sustainability Reports, Annual Reports, Environmental Performance Report, Environmental Dimensions, and Corporate Governance Principles Compliance Report.

- Written policies: Corporate Policy, Safety Policy, Quality Policy, Security Policy, Occupational Health and Safety Policy, Environmental Policy, Customer Satisfaction Policy, Donation Policy, and Remuneration Policy.

- Content of the website: Investor Relations, Vision and Values, Sponsorships, and Press Room web pages.

By following the CSR reporting research framework/scheme developed earlier, all the collected documents and materials were content analyzed separately by each researcher, and the emerging themes and findings were compared and finalized. In total, six reports, nine policies, and several company web pages' content analyzed. The authors employed both the theoretically driven and inductively oriented data analysis approaches (Miles, Huberman, & Saldana, 2014) to analyze the published reports, web pages, and written policies related to THY's CSR reporting.

The Company's website was searched for related documents and web pages. In total 6 reports/documents were collected and content analyzed for this study. Overall, all the documents

were over 374 pages in total. Corporate section of the company's website contained useful information about CSR activities. Therefore, apart from reports and documents several web pages were also content analyzed. Therefore, all web pages were included in the research.

Analysis

The authors employed both theoretically driven and inductively oriented data analysis approaches (Miles, Huberman, & Saldana, 2014) to analyze the published reports, web pages, and written policies related to THY's CSR reporting. As part of the theoretically-driven approach, the CSR reporting theoretical scheme developed earlier (Figure 1) was utilized for data analysis. The CSR reporting scheme had six areas: vision, safety and security, environment, community, marketplace, and workforce.

For the analysis, the authors followed a four-step process, as follows:

1. Defining a categorization scheme.

2. Identifying themes in the data according to the categories.

3. Interpreting the data regarding different aspects.

4. Grouping the findings and developing a new categorization scheme with using them.

The first two steps completed using theoretically driven data analysis, while the final two steps were completed using principles of inductive analysis. All steps were first completed by each author separately before being compared later.

<div align="center">Findings</div>

Tables 1 and 2 summarize the research findings showing the appearances of CSR areas in the reports, documents, and written policies of Turkish Airlines. The research findings related to each area are presented and discussed below.

Table 1. Turkish Airlines' Reports and Documents, 2017

Reports/Documents	Vision/ Values	Safety/ Security	Environment	Community	Marketplace	Workforce
Annual Report	x	x	x	x	x	x
Sustainability Report	x	x	x	x	x	x
Environmental Performance Report			x			
Environmental Dimensions			x			
Corporate Governance Principles Compliance Report			x	x	x	x
Code of Ethics			x	x	x	x

Table 2. Turkish Airline's Written Policies and Corporate Vision and Values

Written/ Policies and CorporateVision/ Values	Vision/ Values	Safety/ Security	Environment	Community	Marketplace	Workforce
Vision and Values	x	x			x	x
Corporate Policy		x	x	x	x	x
Safety Policy		x				
Quality Policy		x	x	x	x	
Security Policy		x		x		
Occupational Health and Safety Policy						x
Environmental Policy			x			
Customer Satisfaction Policy					x	
Donation Policy				x		
Remuneration Policy						x

Vision and Values

The company published its mission and vision statements, as well as listing its core values (THY, Vision and Mission, 2017). Its mission statement is:

To become the preferred leading European air carrier with a global network of coverage thanks to its strict compliance with flight safety, reliability, product line, service quality and competitiveness, whilst maintaining its identity as the flag carrier of the Republic of Turkey in the civil air transportation industry."

The vision statement is:

To become an air carrier with

- a continued growth trend over the industry average

- zero major accidents/crashes

- most envied service levels worldwide

- unit costs equating with low cost carriers

- sales and distribution costs below industry averages

- personnel constantly developing their qualifications with the awareness of the close relationship between the benefits for the company and the added value that they contribute

- entrepreneurship that creates business opportunities for fellow members in the Star Alliance and takes advantage of the business potential provided by them

- a staff well adapted to modern governance principles by observing the best interests of not only shareholders but also stakeholders.

Turkish Airlines core values include Honesty and Fair Dealing, Customer Satisfaction, Demonstrating Respect to Individuals, Innovation, Team Work, Leadership, Productivity, Confidentiality, and having an "Open Door" Policy. CSR areas such as safety, marketplace, and workforce are explicitly and directly addressed in the section, while the Vision and Mission sections do not mention CSR areas related to the environment and community.

Safety and Security

The airline has safety and security policies. Safety is addressed in the Safety Policy. It resides as a subsection under the Vision and Values section of the website. This policy emphasizes

management commitment, the safety management system, and the safety culture of Turkish

Airlines (THY, Safety Policy, 2017). The safety policy of Turkish Airlines is:

> At Turkish Airlines, safety is the number one priority at all levels of the
>
> organization. Safety is an indispensable asset, an integral part of Turkish Airlines'
>
> corporate values that is never compromised. Safety also plays a significant role in
>
> the provision of an efficient, effective, and sustainable air transport operation. It is
>
> of utmost importance that all levels within Turkish Airlines offer a commitment in
>
> line with industry best practices and standards.

> The airline's priority regarding safety is also stated in the Safety Policy section, as follows:

"Turkish Airlines regards the safety of its organizational activities, stakeholders and the

environment as the most important consideration." Operational Safety and Security is also

mentioned as the first corporate policy objective of the company (THY, Safety Policy, 2017):

> Turkish Airlines' management, along with its employees, support and encourage
>
> voluntary reporting and feedback from every work level due to the priority given
>
> to security and safety in all its activities.

Regarding security issues the airline has a security policy section and security policy is

stated as follows:

> Turkish Airlines hereby declares its Security Policy to ensure security and the
>
> constant improvement of operational conditions during the course of its activities.
>
> These include passenger transportation, cargo transportation, and training
>
> conducted according to national and international regulations and standards.

Environment

The environment is the most emphasized area in relation to Turkish Airlines' CSR efforts in the Environmental Policy, Annual Reports, Environmental Performance Report, Corporate Governance Principle Compliance Report, Ethic Codes document, and Sustainability Report. Environmental Policy lists the following objectives (THY, Environmental Policy, 2017): Abiding by the Rules, Managing the Environmental Aspects, Considering People and the Environment while Growing, Minimizing Adverse Environmental Impacts, Bequeathing a Habitable World for Future Generations, Developing along with Stakeholders, and Improving Consistently.

The company's practices indicate how important the environment is to Turkish Airlines. For example, the 2017 Annual Report states that Turkish Airlines works to preserve the environment by reducing fuel consumption and implementing effective waste management practices. Additionally, the company supports several social responsibility projects regarding the environment (THY, Annual Report, 2016), such as solar energy projects at ten health clinics in Africa, over one million trees planted in Anatolia, and forest explorer refugee children. The company is also concerned with how its employees contribute to the efforts aimed at preserving the natural environment, as indicated in the Ethic Codes document. In addition to this, among ethical principles environment has found a place for itself (Turkish Airlines, Code of Ethics, 2017):

> We should be sensitive about environmental problems and avoid being harmful to
>
> the environment while performing our activities, knowing that such contributions
>
> will have a positive impact on our success and existence in the long term… We
>
> should aim to use natural resources and all kinds of energy resources in the most
>
> productive and economic way, controlling the disposal and noise pollution, and
>
> lessening the adverse effects of the activities on the environment and health of
>
> human beings.

As indicated in the 2017 Sustainability Report, the company was honored with a Low Carbon Hero Award (3rd Carbon Summit, hosted by the Istanbul Technical University). According to a report released by the International Council on Clean Transportation (ICCT) comparing the fuel efficiency of different airlines, Turkish Airlines occupied 4th place among the Top 20 Airlines in Transatlantic Airline Fuel Efficiency Ranking, 2014. Although the company has not used biofuels yet, they have declared that investment in research and development projects on sustainable biofuels is on the way. The airline has introduced some initiatives to explore any potential partnership opportunities for installing a waste-to-biofuel production facility in Istanbul, Turkey.

Community

The research findings revealed numerous initiatives related to community efforts. These included not only community efforts within Turkey, but also globally. For example, one Corporate Policy statement refers to social responsibility and indicates that Turkish Airlines aims to participate in society beyond its commercial interests (THY, Corporate Policy, 2017). The Quality Policy also suggests acting with awareness regarding social responsibility and states (THY, Quality Policy, 2017), "Full support is given to projects that provide social benefits to education, culture, art, history, the environment, sports, and humanitarian support by providing resources directly or indirectly."

The Social Responsibility section in the Code of Ethics document indicates (THY, Code of Ethics, 2018),

As an inseparable element and participating member of our country and the community where we live in, we should be sensitive about the needs of the community. It is important for us to improve the living standards in our country and around us and we should all contribute to this goal. It is the principle of our Company to contribute to the

community in which we operate for the issues of equal opportunity, health and keeping cultural values under social responsibility consciousness.

The 2016 Annual Report and Sustainability Report provided details about social responsibility projects and activities concerning the community, including:

- Computer Classes Installation Project

- Science Sponsorships and Science Festivities

- Volunteering Works

- Addis Ababa Cataract Project

- Supported Organizations

- Culture – Art Sponsorship

- Sport Sponsorship

- Education

- Volunteer Programs for the Community

- Club Organizations

There is also a Sponsorship section in the Turkish Airlines' website. It contains information about sponsorship guidelines and an online application form for sponsorship requests. Other than the sports organizations listed in the Annual Report, a few other programs are mentioned on the web page as sponsorship activities (THY, Sponsorship, 2017): tennis, ice hockey, the Presidential Cycling Tour of Turkey, and the Istanbul Marathon. Various CSR activities related to the community were reported in both the Annual and Sustainability Reports. In addition, the Corporate Policy, Quality Policy, and Code of Ethics document highlight that the company cares about the community.

Marketplace

The company's Vision Statement, Quality Policy, Customer Satisfaction Policy, Sustainability Report, Annual Reports, and Code of Ethics document deal with many marketplace topics. The company's Vision Statement points out the following marketplace topics (THY, Vision and Values, 2018):

- A continued growth trend over the industry average.

- Having envied service levels worldwide.

- Having unit costs equating with low cost carriers.

- Having sales and distribution costs below industry averages.

- Introducing entrepreneurship that creates business opportunities for fellow members in the Star Alliance and takes advantage of the business potential provided by them.

Turkish Airlines has a Customer Satisfaction Policy that states the company cares about customer satisfaction without any economic expectations and implements compensation methods. In addition, customer feedback is evaluated and solutions are produced according to national and international legal requirements (THY, Customer Satisfaction Policy, 2017).

Customers are perceived as one of the external stakeholder groups. Key engagement topics related to customers are (THY, Sustainability Report 2016, 2017): Accessibility, Customer Satisfaction & Service, Quality, Customer Rights, Flight Safety & Security, Innovative Products & Services, and Sustainable Catering. The Sustainability Report also offers some insights regarding customer relations, as follows:

- Dialogue with Passengers: Turkish Airlines responds to customers' needs and requests through the "Voice of Customer" application, Customer Representative Teams (CRT), a Travel blog, and customer satisfaction measurements and surveys.

- Customer Information and Rights: Turkish Airlines acts in accordance with regulations related to passenger rights and informs its customers about their rights via various channels, such as their website and brochures. These rights include customers' privacy, baggage service, helping passengers overcome the fear of flying/aviophobia and services for passengers with reduced mobility.

The 2016 Corporate Governance Principle Compliance Report states,

> All kinds of actions are taken in order to ensure customer satisfaction with respect to the marketing and selling the services of the Incorporation and any requests from the customers as regards the services they purchase are satisfied rapidly. The Incorporation complies with the quality standards with respect to the services it renders. Attention is paid for the confidentiality of any details about the customers and suppliers, within the framework of trade secrets.

Workforce

The 2017 Annual Report provided the facts and figures about employment with the airline. At the end of 2017, the airline employed a total of 24,075 employees. The average age of these employees is 34.59. 47% of the employees are female. Turkish Airlines strives to make the "human factor" the most important value and a more effective resource. Turkish Airlines provides its employees with various social benefits, including private health insurance; allowances for birth, nursing, death, and marriage; kindergarten; free or discount flight opportunities; visa facilities; and accommodation opportunities worldwide (THY, Annual Report, 2017).

The company's Core Values and Principles are stated in the Vision and Values section of the website, as well as in the Code of Ethics document. The values and principles related to the workforce are (THY, Code of Ethics, 2018) Demonstrating Respect to Individuals, Team Work,

Leadership, Productivity, and maintaining an "Open Door" Policy. The Code of Ethics also contains a subsection called Rules for Employee Related Matters. These include (THY, Code of Ethics, 2018) Fair and Equitable Treatment, Discrimination or Harassment, Reporting Discrimination and Harassment, and Abuse of Drugs and Alcohol.

In the Corporate Governance Principles Compliance Report, labor unions and employees are defined as one of the company's internal stakeholders. Key interaction topics with the stakeholder group of labor unions and employees are Business Ethics, Cultural Values, Employee Satisfaction, Organization and Freedom of Association and Right of Collective Bargaining, Flight Safety and Security, Occupational Health, Safety and Well-Being, Anti-Discrimination and Diversity, Performance and Career Development, and Sustainable Use of Resources.

The Sustainability Report has a section called Employees, containing the following sections that provide explanations concerning how Turkish Airlines minds its employees (THY, Sustainability Report 2017):

- Our Greatest Asset: Our Employees

- Performance Management and Career Development

- Employee Satisfaction

- Diversity and Equal Opportunity

- Freedom of Association and Collective Bargaining

- Training

- Health, Safety and Well-Being

Workforce related matters are addressed in detail in the Annual Reports, Sustainability Reports, the Code of Ethics document, and the Corporate Governance Principles Compliance Report.

Discussion and Conclusions

The present study examined what Turkish Airlines reports its CSR efforts. The research findings highlight that Turkish Airlines reports online on all the CSR areas. According to the research findings, the CSR activities reporting the level of Turkish Airlines is advanced. Since beginning to publish the Sustainability Report, Turkish Airlines appears to have a growing awareness about the reporting pattern concerning its CSR activities. Starting from the year 2014 Sustainability Reports of the Company was prepared in line with the globally-recognized sustainability reporting framework, "GRI G4", the latest version of Global Reporting Initiative (GRI) Guidelines, in accordance with core option. Written policies and documents also include all CSR areas. Some subcategories appeared within the main CSR areas for Turkish Airlines.

Theoretical Implications

One of the main contributions of this study is adding safety and security to CSR initiatives and reporting on it as a new dimension. The proposed CSR framework in this study consists of six areas that can be used to examine an airline's CSR reporting activities: vision and values, safety and security, environment, community, marketplace, and workforce and to measure the CSR impact in the airlines. The findings from this study differ from the findings of the study that revealed low levels of CSR reporting in airlines (Cowper-Smith & De Grosbois, 2011). In that study, it was concluded that the environmental dimension was adopted more frequently than the social and economic dimensions. The present study proposes a more detailed framework that includes the safety and security dimension. It also provides subsections within six CSR dimensions (Table 3). The research implications from the present study are discussed below.

Table 3: CSR Areas for Turkish Airlines

Vision and Values	➢ Mission/vision statement ➢ Core value
Aviation Safety and Security	➢ Aviation safety ➢ Aviation security
Environment	➢ Conservation (noise and emission reduction, biofuel usage, pollution control, water and soil protection policies) ➢ Consumption of natural resources (fuel, water, and energy consumption reduction; waste management; recycling)
Community	➢ Community support and charities (education, culture, art, history, sports, and humanitarian support) ➢ Contribution to global and national prosperity ➢ Equal opportunity ➢ Keeping cultural values ➢ Employee volunteerism ➢ Jobs for handicapped/disadvantaged individuals ➢ Sponsorships
Marketplace	➢ Economic sustainability (corporate governance, business ethics, responsible production and supply chain, innovation, growth trend and competitiveness, low unit costs, lower sales and distribution costs, increasing efficiency and productivity) ➢ Responsible relationships with customers (responsible products, customer satisfaction, customer feedback, customer rights, better customer services, the confidentiality of customers) ➢ Responsible relationships with business partners and suppliers (confidentiality of suppliers, honesty and fair dealing, collaboration with business partners)

Workforce	➢ Anti-discrimination and diversity
	➢ Workplace health and safety
	➢ Social benefits (private health insurance; childcare; allowances for birth, death, and marriage)
	➢ Employee satisfaction
	➢ Freedom of association and collective bargaining
	➢ Professional development and career opportunities

Although no clear indication emphasizes CSR in the vision and mission statements of Turkish Airlines, these statements include several CSR areas, including safety and security, marketplace, and workforce. These statements do not give any insight into the community and the environment. Similarly, the company's core values highlight the marketplace and workforce. This may support the idea that corporations feel the primary audience for a corporate website consists of investors and stakeholders within the financial community (Lee et al., 2009). This idea was supported in previous research that suggested when corporate website content focused on customers, more social responsibility information was provided (Esrock & Leichty, 2000; Lee et al., 2009).

This framework includes safety and security dimension. Aviation safety is at the core of the air transport industry, and airlines should follow several international and national safety procedures. Consequently, it is not surprising to find that flight safety is a top priority for Turkish Airlines. A Safety Policy explains the safety approach of Turkish Airlines. Additionally, the Quality Policy mentions safety issues and provides relevant details. Turkish Airlines also emphasizes security issues.

The environment is the most popular one in CSR reporting of Turkish Airlines. Turkish Airlines has an Environment Policy that states the company's main approaches to the environment.

The Annual and Sustainability Reports provide details about how Turkish Airlines contributes to protecting the environment and reducing the adverse effects of the airline and air travel. Only one area remains unreported for Turkish Airlines: cultural heritage.

Community support and charities, employee volunteerism, and providing jobs for handicapped or disadvantaged people are the socially responsible initiatives included in the model's community theme. The research findings reveal numerous Turkish Airlines initiatives related to these three areas of community effort at both the national and international levels. The Company is involved with many sponsorship activities in sport, culture and art, tourism, business, economy, society, aviation, and science and academic areas. There is no information about how many employees with disabilities are employed by Turkish Airlines. As companies in Turkey are obligated by law to hire a certain number of employees with disabilities, it is difficult to determine if this employment is voluntarily or by law.

Economic sustainability and maintaining responsible relationships with customers, business partners and suppliers are the main themes of this study's CSR reporting framework related to the marketplace area. Within this area, Turkish Airlines emphasizes its economic viability, service quality, and customer satisfaction objectives. By winning numerous awards in areas such as catering and service quality, the airline seems to work hard on this issue. According to Mohr et al. (2001), consumers want to have systematic information regarding a company's socially responsible actions, and they see the internet as a way of disseminating relevant CSR information. Consequently, providing detailed CSR information for CSR-conscious consumers can enhance a company's reputation (Holcomb et al., 2007). Moreover, a positive corporate image among the growing ranks of ethical consumers translates into enhanced sales, while, where negative social performance perceptions prevail, brand boycotts are often followed by consumers

wanting to punish the organization (Meehan et al., 2006). Because the airline industry exists in an intensely competitive global market, CSR and having a positive corporate reputation may be strategic assets for an airline.

Finally, the theme of workforce employee diversity identifies family services and employee welfare programs, career development, health and safety in the workplace, and childcare. Workforce issues are mentioned in various Turkish Airlines reports, documents, and policies. The company appears to have an equal gender distribution within its workforce in terms of numbers. However, for a better understanding of the gender balance of managerial and other positions detailed examinations are required. The company also provides additional benefits related to birth, maternity, death, and marriage; and private insurance is referred to on the company's website. Employee satisfaction is considered an important factor for the airline.

Managerial Implications

Sustainable development aims to find the optimum balance between social, economic, and environmental objectives, and to secure the well-being of present and future generations. The aviation industry must be transformed into sustainable aviation and must balance these interdependent and equally important objectives. Sustainable aviation policies that lead to a reduction in the environmental impact of aviation while also securing appropriate social and economic benefits are needed. For airline companies, CSR activities should be balanced concerning safety, security, responsibility, service quality, and profitability. At the same time, CSR activities and reporting should be engaged using a continuous and systematic approach instead of individual and scattered activities.

Growing awareness regarding social and environmental issues stimulate companies to take action regarding CSR, including, most importantly, reporting these activities. Regular and

periodical reporting systems are both expected and desirable. Airlines are constantly under scrutiny, as they are well known internationally and, with airports, fulfill an important function in worldwide transportation. Considering the high environmental pressures for airline companies, communicating about any mitigating efforts related to airline environmental impacts can turn a negative image into a positive one. By supporting this environmental conciseness with other CSR areas and reporting on these activities regularly, an airline can strengthen its image and reputation for the customer. Hence, it may increase customer loyalty and subsequently revisit intention. In a becoming highly commoditized industry, these efforts can bring a distinctive character to the airline and CSR can become a key resource and core competence. Airline managers should be aware of CSR activities. Sharing these activities with the stakeholders through reporting activities can bring a sustainable competitive advantage to airline companies. Furthermore, airline companies can utilize this CSR reporting framework to develop their own CSR reports. The CSR reporting framework can also be utilized by consumers, investors, governments, and other stakeholders to evaluate the CSR activities of airlines.

Limitations and Future Research

There are several limitations to generalize the findings of this study. First, this study analyzed only the airline's website and reports shared through the Internet. The websites may not contain all the relevant CSR activities of Turkish Airlines. Companies may have unpublished reports. Future studies may investigate these unpublished reports to identify differences between published and unpublished CSR reports. Second, in this study secondary data was used. Future research studies can collect data via interviews and surveys from different stakeholders regarding airlines' CSR activities. Third, we only focused on CSR reports published between 2014 and 2017. We did not compare the differences between each year. Hence, future studies address the changes

in companies' behaviors for CSR practices from published reports. Last, this study proposed an assessment framework for CSR reports of airline companies. The CSR reporting framework developed in this study can be utilized in future studies. For example, different airlines' CSR reporting efforts can be compared by utilizing the CSR reporting framework. Additionally, the framework can be used to examine the CSR activities of aviation organizations within the air transport industry other than airlines, such as airport companies and ground handling companies. Also, this framework can be useful for other high-risk industries such as nuclear, and health industries where safety-security has the first priority.

References

Abernathy, J., Stefaniak, C., Wilkins, A., & Olson, J. (2017). "Literature review and research opportunities on credibility of corporate social responsibility reporting". *American Journal of Business,* Vol. *32 No.* 1, pp. 24–41.

Abaeian, V., Khong, K. W., Yeoh, K. K., & McCabe, S. (2019). "Motivations of undertaking CSR initiatives by independent hotels: a holistic approach". *International Journal of Contemporary Hospitality Management*, https://doi.org/10.1108/IJCHM-03-2018-0193

Ali, W., Frynas, J. G., & Mahmood, Z. (2017). "Determinants of corporate social responsibility (CSR) disclosure in developed and developing countries: A literature review". *Corporate Social Responsibility and Environmental Management*, Vol. *24*, pp. 273–294.

ATAG. (2008). *The economic and social benefits of air transport 2008*. Retrieved from http://www.atag.org/files/ATAG%20brochure-124015A.pdf

Avetisyan, E., & Ferrary, M. (2013). "Dynamics of stakeholders' implications in the institutionalization of the CSR field in France and in the United States". *Journal of Business Ethics, Vol. 115 No.* 1, pp. 115–133.

Basu, K., & Palazzo, G. (2008). "Corporate social responsibility: A process model of sensemaking". *Academy of Management Review, Vol. 33 No.* 1, pp. 122–136.

Birkey, R. N., Michelon, G., Patten, D. M., & Sankara, J. (2016). "Does assurance on CSR reporting enhance environmental reputation? An examination in the U.S. context". *Accounting Forum, Vol. 40 No.* 3, pp. 143–152.

Bonsón, E., & Bednárová, M. (2015). CSR reporting practices of Eurozone companies. *Revista de Contabilidad, Vol. 18 No.* 2, pp. 182–193.

Camilleri, M. A. (2017). Unlocking corporate social responsibility through integrated marketing communication. In *Corporate sustainability, social responsibility and environmental management: An introduction to theory and practise with case studies* (pp. 41–59). Cham: Springer International Publishing.

Carroll, A. B. (1999). "Corporate social responsibility". *Business & Society, Vol. 38 No.* 3, pp. 268–295.

Cheng, S., Lin, K. Z., & Wong, W. (2016). "Corporate social responsibility reporting and firm performance: Evidence from China". *Journal of Management & Governance, Vol. 20 No.* 3, pp. 503–523.

Cho, C. H., Phillips, J. R., Hageman, A. M., & Patten, D. M. (2009). "Media richness, user trust, and perceptions of corporate social responsibility: An experimental investigation of visual web site disclosures". *Accounting, Auditing & Accountability Journal, Vol. 22 No.* 6, pp. 933–952.

Coles, T., Fenclova, E., & Dinan, C. (2014). "Corporate social responsibility reporting among European low-fares airlines: Challenges for the examination and development of sustainable mobilities". *Journal of Sustainable Tourism, Vol. 22 No.* 1, pp. 69–88.

Cowper-Smith, A., & de Grosbois, D. (2011). "The adoption of corporate social responsibility practices in the airline industry". *Journal of Sustainable Tourism, Vol. 19 No.* 1, pp. 59–77.

Croes, R., & Rivera, M. A. (2017). "Tourism's potential to benefit the poor". *Tourism Economics, Vol. 23 No.* 1, pp. 29–48.

Croker, N. C., & Barnes, L. R. (2017). "Epistemological development of corporate social responsibility: The evolution continues". *Social Responsibility Journal, Vol. 13 No.* 2, pp. 279–291.

Day, R., & Woodward, T. (2009). "CSR reporting and the UK financial services sector". *Journal of Applied Accounting Research, Vol. 10 No.* 3, pp. 159–175.

de Grosbois, D. (2012). "Corporate social responsibility reporting by the global hotel industry: Commitment, initiatives and performance". *International Journal of Hospitality Management, Vol.31 No.* 3, pp. 896–905.

de Grosbois, D. (2016). "Corporate social responsibility reporting in the cruise tourism industry: a performance evaluation using a new institutional theory-based model". *Journal of Sustainable Tourism, Vol. 24 No.* 2, pp. 245–269.

Dey, C., & Gibbon, J. (2017). "Moving on from scaling up: Further progress in developing social Impact measurement in the third sector". *Social and Environmental Accountability Journal, Vol. 37 No.* 1, pp. 66–72.

Domingues, A. R., Lozano, R., Ceulemans, K., & Ramos, T. B. (2017). "Sustainability reporting in public sector organisations: Exploring the relation between the reporting process and organisational change management for sustainability". *Journal of Environmental Management, Vol. 192*, pp. 292–301.

Dupire, M., & M'Zali, B. (2018). "CSR strategies in response to competitive pressures". *Journal of Business Ethics*, Vol. 148 No. 3, pp. 603–623.

Elo, S., & Kyngäs, H. (2008). The qualitative content analysis process. *Journal of Advanced Nursing,* Vol. 62 No. 1, pp. 107–115.

Esbenshade, J. (2016). Corporate social responsibility: Moving from checklist monitoring to contractual obligation? In *Achieving workers' rights in the global economy* (pp. 51–69): Cornell University Press.

Fereday, J., & Muir-Cochrane, E. (2006). Demonstrating rigor using thematic analysis: A hybrid approach of inductive and deductive coding and theme development. *International Journal of Qualitative Methods*, Vol. 5 No. 1, pp. 80–92.

Font, X., Walmsley, A., Cogotti, S., McCombes, L., & Häusler, N. (2012). Corporate social responsibility: The disclosure–performance gap. *Tourism Management, Vol. 33 No.* 6, pp. 1544–1553.

Gallego-Álvarez, P. I., & Ortas, P. E. (2017). Corporate environmental sustainability reporting in the context of national cultures: A quantile regression approach. *International Business Review, Vol. 26 No.* 2, pp. 337–353.

GlobalReporting.org. (2017). About sustainability reporting. Retrieved from https://www.globalreporting.org/information/sustainability-reporting/Pages/default.aspx

Helfaya, A., & Moussa, T. (2017). Do boards' corporate social responsibility strategy and orientation influence environmental sustainability disclosure? UK evidence. *Business Strategy and the Environment*, Vol. 26, pp. 1061–1077.

Henderson, K. A. (1991). *Dimensions of choice: A qualitative approach to recreations parks, and leisure research*. State College, PA: Venture.

Holcomb, J. L., Okumus, F., & Bilgihan, A. (2010). Corporate social responsibility: What the top three theme parks in Orlando reporting? *Worldwide Hospitality and Tourism Theme, Vol. 2 No.* 3, pp. 316–337.

Holcomb, J. L., Upchurch, R. S., & Okumus, F. (2007). Corporate social responsibility: What are top hotel companies reporting? *International Journal of Contemporary Hospitality Management, Vol. 19 No.* 6, pp. 461–475.

Hooghiemstra, R. (2000). Corporate communication and impression management – New perspectives why companies engage in corporate social reporting. *Journal of Business Ethics, Vol. 27 No.* 1, pp. 55–68.

Hooper, P. D., & Greenall, A. (2005). Exploring the potential for environmental performance benchmarking in the airline sector. *Benchmarking: An International Journal, Vol. 12 No.* 2, pp. 151–165.

Hou, J., & Reber, B. H. (2011). Dimensions of disclosures: Corporate social responsibility (CSR) reporting by media companies. *Public Relations Review, Vol. 37 No.* 2, pp. 166–168.

Hsieh H.-F. and Shannon S. (2005) Three approaches to qualitative content analysis. *Qualitative Health Research*, Vol. *15*, pp. 1277–1288.

IATA. (2018). *International air transportation association*. Retrieved from https://www.iata.org/pressroom/facts_figures/Pages/index.aspx

ICAO. (2018). *International civil aviation organization*. Retrieved from https://www.icao.int/environmental-protection/Pages/default.aspx

Ilkhanizadeh, S., & Karatepe, O. M. (2017). An examination of the consequences of corporate social responsibility in the airline industry: Work engagement, career satisfaction, and voice behavior. *Journal of Air Transport Management, Vol. 59*, pp. 8–17,

Iyer, G. R. & Jarvis, L. (2019). CSR adoption in the multinational hospitality context: A review of representative research and avenues for future research. *International Journal of Contemporary Hospitality Management*, https://doi.org/10.1108/IJCHM-06-2018-0451

Jones Christensen, L., Mackey, A., & Whetten, D. (2014). Taking responsibility for corporate social responsibility: The role of leaders in creating, implementing, sustaining, or avoiding socially responsible firm behaviors. *Academy of Management Perspectives, Vol. 28 No.* 2, pp. 164–178.

Kalkanci, B., Ang, E., & Plambeck, E. L. (2016). Strategic disclosure of social and environmental impacts in a supply chain. In A. Atasu (Ed.), *Environmentally responsible supply chains* (pp. 223–239). Cham: Springer International Publishing.

Kang, C., Germann, F., & Grewal, R. (2016). Washing away your sins? Corporate social responsibility, corporate social irresponsibility, and firm performance. *Journal of Marketing, Vol. 80 No.* 2, pp. 59–79.

Karaman, A. S., & Akman, E. (2018). "Taking-off corporate social responsibility programs: An AHP application in airline industry". *Journal of Air Transport Management, Vol. 68*, pp. 187-197.

Khan, H. U. Z. (2010). "The effect of corporate governance elements on corporate social responsibility (CSR) reporting: Empirical evidence from private commercial banks of Bangladesh". *International Journal of Law and Management, Vol. 52 No.* 2, pp. 82–109.

Ko, A., Chan, A., & Wong, S. C. K. (2019). "A scale development study of CSR: hotel employees' perceptions". *International Journal of Contemporary Hospitality Management*, https://doi.org/10.1108/IJCHM-09-2017-0560

Kondracki, N. L., Wellman, N. S., and Amundson, D. R. (2002) Content analysis: Review of methods and their applications in nutrition education. *Journal of Nutrition Education and Behavior*, Vol. *34 No.* 4, pp. 224–230.

Krippendorff, K. (2004) Content analysis: An introduction to its methodology. London, UK: Sage Publications.

Kuo, T. C., Kremer, G. E. O., Phuong, N. T., & Hsu, C.-W. (2016). Motivations and barriers for corporate social responsibility reporting: Evidence from the airline industry. *Journal of Air Transport Management, Vol. 57*, pp. 184–195.

Kuzey, C., & Uyar, A. (2017). "Determinants of sustainability reporting and its impact on firm value: Evidence from the emerging market of Turkey". *Journal of Cleaner Production, Vol. 143*, pp. 27–39.

Lee, S., & Park, S.-Y. (2010). "Financial impacts of socially responsible activities on airline companies". *Journal of Hospitality & Tourism Research, Vol. 34 No.* 2, pp. 185–203.

Lindgreen, A., & Swaen, V. (2010). "Corporate social responsibility". *International Journal of Management Reviews, Vol. 12 No.* 1, pp. 1–7.

Lulewicz-Sas, A. (2017). "Corporate social responsibility in the light of management science – Bibliometric analysis". *Procedia Engineering, Vol. 182*, pp. 412–417.

Lynes, J. K., & Andrachuk, M. (2008). "Motivations for corporate social and environmental responsibility: A case study of Scandinavian Airlines". *Journal of International Management, Vol. 14 No.* 4, pp. 377–390.

Lynes, J. K., & Dredge, D. (2006). Going green: Motivations for environmental commitment in the airline industry. A case study of Scandinavian Airlines. *Journal of Sustainable Tourism, Vol. 14 No.* 2, pp. 116–138.

Mak, B. L. M., & Chan, W. W. (2006). Environmental reporting of airlines in the Asia Pacific region. *Journal of Sustainable Tourism, Vol. 14 No.* 6, pp. 618–628.

Mak, B. L. M., & Chan, W. W. (2007). A study of environmental reporting: International Japanese airlines. *Asia Pacific Journal of Tourism Research, Vol. 12 No.* 4, pp. 303–312.

Mak, B. L. M., Chan, W. W. H., Wong, K., & Zheng, C. (2007). Comparative studies of standalone environmental reports – European and Asian airlines. *Transportation Research Part D: Transport and Environment, Vol. 12 No.* 1, pp. 45–52.

Marano, V., Tashman, P., & Kostova, T. (2017). Escaping the iron cage: Liabilities of origin and CSR reporting of emerging market multinational enterprises. *Journal of International Business Studies, Vol. 48 No.* 3, pp. 386–408.

McWilliams, A. (2015). Corporate social responsibility. In *Wiley Encyclopedia of management*: John Wiley & Sons, Ltd.

Michelon, G., Pilonato, S., & Ricceri, F. (2015). CSR reporting practices and the quality of disclosure: An empirical analysis. *Critical Perspectives on Accounting, 33*, 59–78.

Miles, M. B., Huberman, A. M., & Saldana, J. (2014). Qualitative data analysis: A method sourcebook. CA, US: Sage Publications.

Neumann, W. (2003). *Social research methods: Qualitative and quantitative approaches*. Boston, MA: Allyn and Bacon.

Nobanee, H., & Ellili, N. (2016). Corporate sustainability disclosure in annual reports: Evidence from UAE banks: Islamic versus conventional. *Renewable and Sustainable Energy Reviews, Vol. 55*, pp. 1336–1341.

Noronha, C., Tou, S., Cynthia, M. I., & Guan, J. J. (2013). Corporate social responsibility reporting in China: An overview and comparison with major trends. *Corporate Social Responsibility and Environmental Management, Vol. 20 No.* 1, pp. 29–42.

Patten, D. M., & Zhao, N. (2014). Standalone CSR reporting by U.S. retail companies. *Accounting Forum, Vol. 38 No.* 2, pp. 132–144.

Phillips, E. D. (2006). Corporate social responsibility in aviation. *Journal of Air Transportation, Vol. 11 No.* 1, pp. 65–87.

Reynolds, M., & Yuthas, K. (2008). Moral discourse and corporate social responsibility reporting. *Journal of Business Ethics, Vol. 78 No.* 1, pp. 47–64.

Russo, F. (2016). What is the CSR's focus in healthcare? *Journal of Business Ethics, Vol. 134*, pp. 323–334.

Saeidi, S. P., Sofian, S., Saeidi, P., Saeidi, S. P., & Saaeidi, S. A. (2015). How does corporate social responsibility contribute to firm financial performance? The mediating role of competitive advantage, reputation, and customer satisfaction. *Journal of Business Research, Vol. 68 No.* 2, pp. 341–350.

Serra-Cantallops, A., Peña-Miranda, D. D., Ramón-Cardona, J., & Martorell-Cunill, O. (2018). Progress in Research on CSR and the Hotel Industry (2006-2015). *Cornell Hospitality Quarterly*, Vol. *59 No.* 1, pp. 15-38.

Spiller, R. (2000). "Ethical business and investment: A model for business and society". *Journal of Business Ethics, Vol. 27 No.* 1/2, pp. 149–160.

Srinaruewan, P., Binney, W., & Higgins, C. (2015). "Consumer reactions to corporate social responsibility (CSR) in Thailand: The moderating effect of competitive positioning". *Asia Pacific Journal of Marketing and Logistics, Vol. 27 No.* 4, pp. 628–652.

Turkish Airlines - THY. (2018.) https://www.turkishairlines.com/tr-int

Turkish Airlines - THY. (2018.) http://investor.turkishairlines.com/en

Tsai, W.-H., & Hsu, J.-L. (2008). Corporate social responsibility programs choice and costs assessment in the airline industry—A hybrid model. *Journal of Air Transport Management, Vol. 14 No.* 4, pp. 188–196.

Volgger, M. & Huang, S. S. (2019). "Scoping irresponsible behaviour in hospitality and tourism: widening the perspective of CSR". *International Journal of Contemporary Hospitality Management*, https://doi.org/10.1108/IJCHM-05-2018-0367

WBCSD. (1999). *Corporate social responsibility: Meeting changing expectations*. Retrieved from Switzerland:

White, C. L., Nielsen, A. E., & Valentini, C. (2017). "CSR research in the apparel industry: A quantitative and qualitative review of existing literature". *Corporate Social Responsibility and Environmental Management*, Vol. 24 No. 5, pp. 392–394.

Willis, P. (2015). "Public relations, passive aggression and critical social auditing: Reflections on organisational inaction in stakeholder engagement". *Journal of Public Affairs, Vol. 15 No.* 2, pp. 220–226.

Xiaowei Rose, L., Danqing, W., & Jianjun, Z. (2017). "Whose call to answer: Institutional complexity and firms' CSR reporting". *Academy of Management Journal, Vol. 60 No.* 1, pp. 321–344.

Zanfardini, M., Aguirre, P., & Tamagni, L. (2016). "The evolution of CSR's research in tourism context: A review from 1992 to 2012". *Anatolia, Vol. 27 No.* 1, pp. 38–46.

Zu, L. (2013). Social auditing. In S. O. Idowu, N. Capaldi, L. Zu, & A. D. Gupta (Eds.), *Encyclopedia of corporate social responsibility* (pp. 2179–2188). Berlin, Heidelberg: Springer Berlin Heidelberg.