

The evolution, progress, and the future of corporate social responsibility: Comprehensive review of hospitality and tourism articles

Corresponding Author: Antony King Fung Wong

School of Hotel & Tourism Management, The Hong Kong Polytechnic University

Antony.k.wong@connect.polyu.hk

Tel: +852-3400-2337; fax: +852-2362-9362

and

Seongseop (Sam) Kim, PhD

Professor

School of Hotel & Tourism Management, The Hong Kong Polytechnic University.

sam.kim@polyu.edu.hk

Tel: +852-3400-2318; fax: +852-2362-9362

and

Suna Lee, PhD

Assistant Professor

Hotel and Tourism Event Management Tourism College, Macau Institute for Tourism Studies

suna@ift.edu.mo

Tel: + 853-8598-2274

Abstract

This study is a critical literature review of previous corporate social responsibility (CSR) papers in the hospitality and tourism industry. The purpose of this study is to identify the current gaps in the research and practical contexts and to introduce instructive recommendations for future research. We conducted a content analysis of 96 CSR studies in the hospitality and tourism industry, and in this paper we acknowledge and criticize the existing CSR. The finding of this study indicates that previous CSR studies were usually conducted in well-developed regions and used a quantitative methodology approach. Overreliance on third-party data, incongruent CSR measurements, and unclear mechanisms between CSR and its outcome are research problems. Meanwhile, a limited number of studies have explored the relationship between CSR and communities, and no study has investigated various stakeholders' perceptions within one study. A corresponding recommendation for these knowledge gaps was suggested.

Keywords: corporate social responsibility; green; stakeholder; environment; content analysis

Introduction

The concept of corporate social responsibility (CSR) dates back to the 1950s. In its initial stage, CSR was referred to as social responsibility, rather than CSR, because the modern business model has yet to appear and the concept of CSR is relatively new in business (Carroll, 1999). Bowen (1953) was among the first to define the social responsibility of businesspeople, referring to a businessperson's obligation to make decisions or take actions that follow the desired objectives and values of society. Since the 1960s, CSR has been defined and discussed in the literature by the academia and industry. However, researchers find defining the specific scope of firms' socially responsible behavior rather difficult (Barnett, 2007; Committee for Economic Development, 1971; Davis, 1973; Ilinitich, Soderstrom, & Thomas, 1998; Jones, 1980; Malik, 2015; McWilliams, Siegel, & Wright, 2006).

Some scholars defined CSR as management practices that minimize the direct and indirect negative impacts of a firm's operations on society, nature, and the outside world (Davis & Blomstorm, 1966; Davis, 1967; Frederick, Davis, & Post, 1988). Other scholars construed CSR as a firm's moral obligation or voluntary assumption of responsibility beyond simple compliance with and fulfillment of the minimum level of laws and regulations (Davis, 1973; Kilcullen & Ohles Kooistra, 2000; Piacentini, MacFadyen, & Eadie, 2000; McWilliams & Siegel, 2001). Another group of scholars described CSR as a firm's commitment to participate in multidimensional activities that comprise legal, ethical, economic, environmental, social, and philanthropic actions (Carroll, 1979; Devinney, 2009; Van Marrewijk, 2003).

A few scholars defined CSR as a firm's concern with its behavior in regard to treating stakeholders, such as shareholders, customers, employees, communities, suppliers, governments, and competitors, in an ethical and socially responsible manner (Epstein, 1987; Foran, 2001;

Hopkins, 1998; Jones, 1980). CSR may not mean the same thing to everyone (Van Marrewijk, 2003) because it is difficult to conceptualize (Wood, 2010). However, a definition of CSR is essential for every industry to identify a common understanding that enables the same pace of discussion. In this study, the definition of CSR in the hotel and tourism industry is based on multidimensional activities and stakeholders, including a firm's various economic, legal, ethical, environmental, and social initiatives toward its different stakeholders, such as investors, customers, employees, governments, and communities (Maignan & Ferrell, 2000; Pérez, Martínez, & Del Bosque, 2013).

The research of CSR in the hospitality and tourism industry contributes to building stakeholder relationships (Martínez, Pérez, & Del Bosque, 2014), enhancing brand image and loyalty (Fatma & Rahman, 2017; Su, Pan, & Chen, 2017). Another key rationale for the industry to place importance on CSR is attributed to the impact of CSR initiatives on firms' financial performance and value (Benavides-Velasco, Quintana-García, & Marchante-Lara, 2014; Leonidou, Leonidou, Fotiadis, & Zeriti 2013; Singjai, Winata, & Kummer, 2018; Youn, Hua, & Lee, 2015; Theodoulidis, Diaz, Crotto, & Rancati, 2017). Thus, many hotels and tourism institutions reinforce efforts to implement different CSR policies, plans, and strategies (Langham Hospitality Group, 2015; Rosewood Hotel Group, 2017; Wilson, 2016).

To keep pace with the industry's requests, hospitality and tourism researchers have published 96 articles on CSR between 1995 and 2018. By publication year, the most prolific period of publication was from 2010 to the present (87 papers), with 2000 to 2009 (eight papers) and the 1990s or earlier (one paper) following behind. According to an analysis of these papers by their industrial field, the hotel industry was dominant in 45 papers, followed by the restaurant industry

(17 papers), the tourism industry (14 papers), the airline industry (eight papers), and the casino industry (six papers). A further six papers consisted of comparative studies across industries.

These papers can be classified into seven research themes: evaluation of customer satisfaction, loyalty, and retention (35 papers), financial performance (19 papers), evaluations of employee satisfaction, behavior, turnover intention, and job performance (17 papers), the influence of community attitude, participation, and support (11 papers), measurement-scale development (four papers), management reporting and benefits (eight papers), and selection criteria development (two paper).

More specifically, popular research streams in CSR studies include identifying the effects of CSR on organizational commitment and employees' behavioral intentions (Jung, Namkung, & Yoon, 2010; Lee, Song, Lee, & Bernhard, 2013; Kim, Song, & Lee, 2016; Song, Lee, Lee, & Song, 2015; Supanti & Butcher, 2018; Wells, Manika, Gregory-Smith, Taheri, & McCowlen, 2015; Xu, & Gursoy, 2015), community participation in and support for CSR (Jaafar, Noor, & Rasoolimanesh, 2015; Rasoolimanesh, Jaafar, Kock, & Ahmad, 2017), the impact of CSR on customer satisfaction and behavioral responses (Dipietro, Cao, & Partlow, 2013; Gao, Mattila, & Lee, 2016; Jang, Kim, & Lee, 2015; Kim & Ham, 2016; Kwok, Huang, & Hu, 2016; Lee, Conklin, Bordi, & Cranage, 2016; Nikbin, Hyun, Iranmanesh, Maghsoudi, & Jeong, 2016; Qu, 2014; Rahman, & Reynolds, 2016), differences in CSR implementation, according to managerial characteristics and style (Lee, Kim, Moon, & Yoon, 2017; MacKenzie & Peter, 2014; Njute, Hancer, & Slevitch, 2011), managerial ownership (Paek, Xiao, Lee, & Song, 2013) and the impacts of CSR in different scenario settings, such as service failure and economic recession (Gao & Mattila, 2014; Lee, Singal, & Kang 2013; Nikbin et al., 2016).

In regard to methodological approaches, 84 papers among the 96 CSR articles adopted primarily quantitative methods, while only seven papers used qualitative or mixed-method approaches. Although these previous 96 CSR articles in the hospitality and tourism industry provide critical knowledge about CSR, existing studies on CSR in the hospitality and tourism industry most likely borrow concepts and measurement scale from various business research studies and apply them in the field of hospitality and tourism without considering validity and applicability (e.g., Tsai, Tsang, & Cheng, 2012; Xiao, Heo, & Lee, 2017). Only a few studies showcase the specific definition, scope, or overall flow of CSR, thematic classifications, research gaps, and prospects for future research. At a moment in which the hotel industry and academia require an enhanced understanding of CSR concepts and trends, there is a need to attempt a content analysis because previous studies must be reviewed to identify research gaps in the areas of academia and industry, and also to provide recommendations for future studies.

The goal of this study is to track research streams according to different major hospitality industry fields, based on a thorough review of previous studies, to discover both research and practical gaps in extant studies and to propose future research directions. More specifically, this paper has three research objectives. The first is to provide a precise understanding of what has already been investigated in the extant CSR literature. The second is to identify knowledge gaps in this literature through a content analysis of existing CSR papers in the hospitality and tourism industry. The third is to introduce instructive recommendations of clear and specific future research directions, with proposed methodological approaches.

According to the overall framework of this study, it shows the need for CSR, the significant findings of previous CSR literature, the research gaps in theory, and suggested future research directions. First, it is necessary to understand the definition and scope of CSR. Second, this study

reviewed all 96 CSR papers that have been published in the hospitality and tourism field analyzing them according to industry fields, including the fields of hotels, restaurants, airlines, casinos, and tourism. The study also thoroughly reviewed the papers from various perspectives, such as the financial, customer, employee, and community perspectives. Finally, the gaps in research and practice were addressed and the prospects for future research were subsequently discussed.

Analytical methods

This study used content analysis to achieve its objectives. Content analysis is a qualitative research technique for making replicable and valid inferences from texts or other symbolic matter (Krippendorff, 2013; Weber, 1990). According to Holsti (1968), content analysis is a scientific tool for collecting, categorizing, analyzing, and summarizing data to provide new insight and enhance a researcher's understanding of a particular phenomenon or practical actions, which contribute to a valid inference in a reliable manner (Mohammed, Guillet, & Law, 2015; Krippendorff, 2013).

There were three major reasons for using content analysis as a research method in this study. First, it can give new insights and increase our comprehension of a particular phenomenon. Second, the analytical method can achieve a broader and more condensed description of the phenomenon and can describe and quantify it. Lastly, this approach allows for a subtle examination of a wide assortment of research issues by using secondary data (Krippendorff, 2013).

In the first step of systematic data analysis, the criteria for selecting the papers were that the article had to be full length and published in tourism and hospitality journals. In so doing, we were not denying the fact that discussion notes, book reviews, announcements, editorial comments, and conference/research comments are important sources of knowledge. In addition, this approach

helps to maintain the consistency of the research output when abstracting the knowledge in current CSR academic journals (Fatma & Rahman, 2015).

To select the academic papers, this study adopted a two-step approach proposed by Tang (2014). First, an extensive search for papers on CSR in the hospitality and tourism industry was conducted using two famous online journal search databases, namely, ScienceDirect (URL:<http://www.sciencedirect.com>) and ProQuest (URL:<http://www.proquest.com>). These online databases were used because they are the most popular platforms for tourism and hospitality studies, and other hospitality and tourism review papers, such as Tsang and Hsu (2011) (ScienceDirect) and Hung and Law (2011) (EBSCOhost), have utilized these databases. The scope of the search for this study ranged from 1995 to 2018. The keyword search, which included “corporate social responsibility,” “social responsibility,” “corporate social citizenship,” “CSR” and “Green” was conducted by two authors. All hospitality and tourism sectors were included in this study to ensure no relevant literature was missing. However, the keywords used in searching relevant articles were not directly devoted to CSR research in hospitality and tourism industry. For instance, the word “corporate social citizenship” may generate articles which concern employees’ citizenship behavior instead of CSR studies. Therefore, to ensure their appropriateness for this study, these articles were screened one by one first by reading their abstracts. Moreover, to ensure that all relevant papers were covered in this study, the reference list of each identified paper was also checked in the search process to identify any missing papers.

Second, the papers were scrutinized and evaluated for inclusion and exclusion on the basis of the results in step one. Before the ultimate selection of papers for further analysis, the papers needed to meet three criteria. Firstly, they had to be published in a journal in the field of hospitality or tourism. Like past review papers (Hung & Law, 2011; Mohammed, Guillet, & Law, 2015; Tsang

& Hsu, 2011), this study used the journal list suggested by McKercher, Law, and Lam (2006) as a reference. Secondly, they had to be full-length research papers in English; therefore, publications of other types, including corporate annual reports, regional sustainability reports, book reviews, research notes, readers' comments, and editors' comments were ruled out in order to ensure the consistency of the research results. Third, they had to be based on a CSR-related concept and/or theory. With regard to the last criterion, it was not enough for a paper just to address a CSR concept and/or theory; rather, the CSR theory and/or concept needed to be the dominant theme of the study. The term "dominant theme" refers to the CSR theory and/or concept that dominates or controls or has the greatest effect in the article. For example, if the article only involves CSR as one of the moderators or control variables, then it was excluded in this study. After this systematic and precise paper selection process, a total of 96 papers were considered for further analysis.

After selecting the suitable papers, a coding scheme for content analysis was designed to collect three types of information and address the objective of this study. The first type of information refers to details of publication, such as the name of the journal, title of the paper, year of publication, and name(s) of author(s). The second type of information was related to the methodology of the papers, such as design of the research (i.e., qualitative, quantitative, or mixed method), analytical techniques applied in the study (i.e., descriptive, chi-square, t-test, z-test, correlation analysis, ANOVA, regression, factor analysis, path/structural equation modelling, cluster analysis, principal components analysis, and others), and geographical focus of the paper (country/city).

The final type of information, which is presumably the most significant, is related to thematic and industrial classification. A total of 96 studies were classified by industry and research themes. In the present study, five major industrial fields were identified, namely, hotel, airline,

restaurant, casino, and tourism. Moreover, seven research themes were identified, namely, evaluation of customer satisfaction, loyalty, and retention; financial performance; influence of community attitude, participation, and support; evaluation of employee satisfaction, loyalty, turnover intention, and job performance; measurement-scale development; benefits to management; and selection criterion development.

In a systematic data analysis process, the following method was employed to ensure reliability and validity. First, this study followed Krippendorff's (2013) two-phase procedure for code scheme development. In the first phase, the selected articles were used as a sample to develop a priori dimensions/categories. Then, these dimensions/categories were discussed and modified by the group of authors. In the second phase, this newly created set of dimensions/categories was applied to the selected articles to be coded, which result in the tightening up and deletion of several overlapping dimensions. Following, the authors re-appraised the dimensions to maximize the mutual exclusiveness of the coding scheme. The finalized coding scheme was adequately refined and applied in the main study. Second, the coding scheme was conducted by one of the authors who is an expert in CSR studies and content analysis to maintain consistency. If any unanticipated uncertainty was encountered, then the issue was deliberated by the authors to reach a consensus. Third, a standardized and clear process was adopted to purify the information. Similar to previous studies (Crawford-Welch & McCleary, 1992; Mohammed et al., 2015; Sox, Kline, Crews, Strick, & Campbell, 2017), the paper review process was as follows: (1) the entire abstract, (2) the first paragraph, (3) the first three sentences of every following paragraph, (4) the entire conclusion section. If the needed information for the coding scheme could not be obtained, the full paper was reviewed. Fourth, when the data entry process was completed, the authors of this study reviewed every data entry to check for any mistakes and make essential corrections if needed. Then, two

active CSR researchers in the hospitality and tourism industry were invited on two occasions to have a comprehensive meeting to discuss whether the results were correct. This approach is considered a good way to secure the validity and credibility of a qualitative study (Hsieh & Shannon, 2005). The overall flow of the research method is depicted in Figure 1.

[FIGURE 1 HERE]

Critical findings based on content analysis

CSR in hotels and financial performance

Scholars have made efforts to understand CSR. Financial performance is one of the most significant outcomes for firm shareholders; without substantial financial support, firms would not exist. Thus, the financial impact of CSR is an exciting topic to many financial economists.

A number of studies examine the relationship between CSR and its financial performance, which can be observed in the hospitality industry (Benavides-Velasco et al., 2014; García & Armas, 2007; Kirk, 1995; Lee & Park, 2009; Nicolau, 2008; Singal, 2014). Most of these studies show congruent results related to the manner in which CSR has a direct and positive relationship with firms' financial performance. However, other scholars argued that CSR activities may not be directly related to firms' financial performance; instead, CSR plays a critical role in moderating firms' financial performance (Lee et al., 2013a; Lee, Seo, & Sharma, 2013b; Leonidou et al., 2013; Theodoulidis et al., 2017; Youn et al., 2015).

CSR in hotels and customers

Customer perspective is another interesting topic for CSR scholars. Some studies (Chen & Tung, 2014; Gürlek, Düzgün, & Meydan Uygur, 2017; Han, Hsu, Lee, & Sheu, 2011; Han, Lee, Trang, & Kim, 2018; Kim, Woo, Uysal, & Kwon, 2018; Martinez & del Bosque, 2013; Othman & Hemdi, 2015; Su, Swanson, & Chen, 2015; Su, Huang, van der Veen, & Chen, 2014; Tsai, Hsu, Chen, Lin, & Chen, 2010) have examined the impact of CSR and the CSR mechanism from the customer perspective. Those studies have shown that CSR does not directly affect customers' intentional behavior, but that customers' emotions, satisfaction, trust, joint customer-company identification, and brand image also partially or fully mediate the relationship between CSR and the customers' behavioral intentions.

Different conditions and situations have been applied in exploring the impacts of CSR from the customer perspective. A study of Gao and Mattila (2014) indicated that customer satisfaction is higher for green hotels when positive service outcomes are achieved, while the advantage of green hotels disappears when negative service outcomes occur. Li, Fu, and Huang's (2015) study showed that CSR significantly improves purchase intention in highly conspicuously decorated hotels. However, a recent study (Nimri, Patiar, & Kensbock, 2017) has argued that if hotels implement green practices without integrating their mission and operation, consumers are more likely to suspect that such practices are merely a cost reduction strategy.

Although CSR may not act as the cause of customer satisfaction or organizational performance, it plays a mediating role in this causal relationship. Qu's (2014) study examines the connection between a hotel's organizational performance and market orientation in China. The mediating roles of CSR and customer satisfaction were tested, and no direct relationship was found between market orientation and organizational performance. However, CSR was found to be a mediating factor between customer satisfaction and organizational performance.

Different CSR dimensions have been examined in regard to their influential power in customer perception. Some studies (Kucukusta, Mak, & Chan, 2013; Xiao et al., 2017) have explored customer perceptions across the CSR dimensions, but these two studies showed contradicting results. Kucukusta et al. (2013) indicated that environment, mission, and vision were the most influential factors, while Xiao et al. (2017) indicated that legal and ethical aspects were the most important factors. A possible explanation for this discrepancy is that the two studies adapted different CSR dimensions when they examined customer perceptions across CSR dimensions. This difference demonstrates a significant knowledge gap in CSR measurement in the hotel industry, and it may be a plausible cause for the diverse findings in the current CSR literature.

CSR in hotels and employees

On the other hand, the hospitality and tourism industry faces a massive challenge in regard to human resources because of the unrewarding and futureless nature of the front-of-house position, which creates hesitation in young talents who want to develop their careers in the hotel and tourism industry. Many scholars have examined the drawbacks of this issue and have identified the root reasons for the high turnover rate in the hospitality industry, which includes job uncertainty (Zhao & Matilla, 2013), work-life imbalance (Deery & Jago, 2009), low financial and nonfinancial remuneration (Ineson, Benke, & László, 2013), a lack of promotion opportunities (Furunes & Mykletun, 2005), emotional colleagues (Lawson, Davis, Crouter, & O'Neill, 2013), and helping behavior (Supanti & Butcher, 2019).

With their emphasis on employee welfare, CSR initiatives play a significant role in the hotel and tourism industry, and attention has been paid to examining the relationship between CSR initiatives and job performance (Tsai et al., 2012), organizational commitment (Kim, Rhou, Uysal, & Kwon, 2017; Zientara, Kujawski, & Bohdanowicz-Godfrey, 2015), job satisfaction (Lee, Lee, & Li, 2012; Song et al., 2015), eco-friendly behavior (Kim, Kim, Choi, & Phetvaroon, 2019) and turnover intention (Aminudin, 2013; Kim, Song, & Lee, 2016).

There are differences in the perceived importance and effectiveness of CSR from hotel employees' perspectives. Some researchers (Tsai et al., 2012; Wang, 2014) have examined employees' perceived importance and effectiveness to determine the underlying dimensions that initiate the effectiveness of CSR. It is unsurprising that the researchers found a significant difference between the level of importance and actual performance. In addition, hotel employees perceived the financial aspects as being the best, while they considered the state of affairs

performed to be the worst. This finding demonstrates a significant difference in customers' and employees' perspectives in regard to CSR, in terms of different CSR dimensions; it is implied that hotel management faces a severe problem in regard to creating a sense of obligation toward preserving the environment and maintaining the welfare of the community.

The mechanisms of CSR and its internal outcomes have been examined by a number of studies. Previous studies (Fu, Ye, & Law, 2014; Kim et al., 2017; Raub & Blunschi, 2014) examined the different mediators involved and the relationship between CSR and its internal outcomes. The results showed that employees' awareness of CSR initiatives was positively affected by voice behavior, job satisfaction, personal initiative organizational citizenship behavior, affective commitment, and quality of working life, while there was a negative influence of emotional exhaustion. Zientara et al.'s (2015) study attempted to fill the knowledge gap in this regard by investigating the relationship between CSR and employee attitudes in Poland. They divided CSR initiatives into self-related and other-related in nature, and the results revealed that other-related CSR positively affected job satisfaction and organizational commitment, while self-related CSR only positively affected organizational commitment. In addition, Chan, Hon, Chan, & Okumus's (2014) study suggested that the employee awareness, knowledge and concern of environmental friendly practices would indirectly affect the employee intention to implement green practices in hotel through their ecological behavior.

The hotel management perspective is another important aspect of CSR implementation. Some researchers (Guillet, Yaman, & Kucukusta, 2012; MacKenzie & Peter, 2014; Njite et al., 2011) have indicated that different management or leadership styles can affect employees' perspectives of CSR in the hotel industry, but such employee awareness is only highly incorporated in high-tier hotels, rather than in mid-tier hotels. There are four constraints of and barriers to CSR

implementation from the management perspective: higher costs, minor contributions, difficulties regarding customer education, and lack of financial resources.

CSR in restaurants and financial performance

Restaurants, a significant element in the hospitality and tourism industry, have received a relatively small amount of attention from CSR researchers. Although there is growing interest in this area from scholars, much is unknown and a great number of findings are inconsistent.

Some researchers (Kang et al., 2010; Kim & Kim, 2014; Lee, Singal, & Kang, 2013c; Rhou, Singal, & Koh, 2016) have examined the relationship between CSR and financial performance, with contradicting results. Kang et al.'s (2010) study showed a positive relationship between CSR and financial performance, while some studies (Kim & Kim, 2014; Rhou et al., 2016) studies showed a positive relationship only in regard to a specific condition, such as a recessionary period and strengthening CSR actions. However, Kang's (2013) study showed that operation-related CSR and non-operation-related CSR were not significantly related to a firm's financial performance during a non-recessionary period. Again, possible reasons for these diverse findings may be unstandardized definitions and evaluation criteria. A lack of understanding of CSR initiatives on the behalf of the respondents may alter the research findings as well.

Restaurants: CSR and customers

The mechanisms between CSR, customer loyalty, and firm value also have been investigated (Lee & Heo, 2009; Xu, 2014). Customer satisfaction is not expected to mediate the relationship between CSR and firm value. Indeed, CSR was found to be the most crucial factor in customer loyalty, while customer satisfaction regarding services or products and total dining experience showed less influence in regard to customer loyalty. Siu, Zhang, & Kwan (2014) argued that the positive CSR

perception can help to mitigate the negative effects of service failure and ultimately contribute to post-recovery satisfaction. Continuous efforts to understand the relationship between customer loyalty and CSR in the dining industry were found in Kim and Ham's (2016), Lee, Conklin, Cranage, and Lee's (2014), and Lee et al.'s (2016) study. They explored customers' attitudinal and behavioral responses when facing the disclosure of nutritional information as a CSR initiative. The results indicated that disclosing nutritional information positively affected brand image and trust, and consequently positively affected customer loyalty. However, Jeong, Jang, Day, & Ha, (2014) and Jang et al. (2015) argued that the green practices were contributed to the formation of the positive brand image and customer attachment of the restaurant, but this effects only identified from the group of ecologically conscious customers but not every customer.

Willingness to pay extra because of a CSR initiative is another interesting topic for some researchers. Previous studies (Dutta, Umashankar, Choi, & Parsa, 2008; Kwok et al. (2016; Parsa, Lord, Putrevu, & Kreeger, 2015) found that higher levels of social responsibility in firms produced a more positive customer response. Most consumers in the US are willing to pay a modest price increase if a restaurant consequently behaves in a socially and environmentally responsible way. Customers with higher levels of involvement and more positive attitudes toward CSR are more willing to pay a premium price, above the standard menu price. Consumers in India are less likely to pay extra, a much higher proportion of consumers in India are willing to pay 10% or more extra when compared with consumers in the US. Further, consumers in India have higher levels of involvement in health and visibility, rather than environmentally and socially responsible practices. Youn, Song, Lee, and Kim (2016) compared the effect of positive CSR initiatives between fast-food restaurants and full-service restaurants, the stronger relationship was found in a fast-food restaurant because of the negative or unhealthy image.

CSR in airlines and financial performance

The airline industry is another important part of the tourism system that has received a notable amount of attention in CSR studies (Inoue & Lee, 2011). Along with the dramatic growth of the global economy, the number of airline passengers is increasing rapidly and airlines are becoming one of the most important transport service sectors (Low & Lee, 2014). Most importantly, CSR initiatives are the most effective way to help airlines to both gain competitive advantage and enhance customer loyalty. However, airlines do generate significant negative environmental impacts, including their role in air pollution, climate change, and noise pollution (Hooper & Greenall, 2005).

Literature that focuses on CSR in the airline industry is still limited to concentrating on financial performance and customer satisfaction. Some researchers (Kang et al., 2010; Lee & Park, 2010; Lee et al., 2013b) have investigated the effects of CSR activities on financial profitability and long-term firm value. Slightly different results were identified in these studies. Kang et al.'s (2010) study showed negative impacts of positive CSR activities on profitability and negative impacts of negative CSR activities on firm value, which means that CSR activities only produced extra money in regard to investment. Lee and Park's (2010) study partially supported this view; their findings revealed a positive and significant relationship between CSR activities and value performance but found no relationship between CSR activities and financial performance.

A study by Lee et al. (2013a) separated CSR activities into operation-related (OR) and non-operation-related (non-OR) activities, and the results revealed that there were positive influences of OR CSR on financial performance, positive moderating influences of oil price between OR CSR and financial performance, and negative moderating influences of oil price between non-OR CSR

and financial performance. This implies that OR CSR activities were recognized as value-adding activities, while non-OR CSR activities weakened firms' financial performance. Yet again, there is a lack of congruent findings regarding the relationship between CSR and financial performance, and no study has examined the underlying reasons behind the insignificant or negative relationships revealed. Clearly, a qualitative approach is needed to fill this knowledge gap.

CSR in airlines and customers

Apart from the financial perspective, CSR researchers are also interested in examining the relationship between CSR initiatives and customer loyalty in the airline industry. The results of previous studies (Asatryan, 2013; Chen, Chang, & Lin, 2012) showed that airline CSR initiatives were marginally significant and positively associated with behavioral and attitudinal loyalty, and the perceived performance level was lower than a satisfactory level, which implies that CSR in the airline industry is still in the early stages. Nikbin et al. (2016) extended this work by applying the service failure condition as the moderator in their study. They divided service failure into two groups in terms of nature: stability and controllability. According to the attribution theory, stability refers to frequent service failure, regardless of whether it is temporary or permanent. Controllability refers to the extent of control the responsible party has over the cause of the service failure in question (Weiner, 1985). Their results revealed that CSR exerted a positive effect on trust and loyalty, and a favorable CSR perspective could even offset the adverse effects of service failure, especially in the case of high stability service failure.

The impact of managerial ownership has also been examined in the previous literature. Paek et al.'s (2013) study examined the relationship between managerial ownership and the companies' CSR performances in the hospitality industry. The result showed that managerial

ownership has a significant and negative relationship with two CSR dimensions which included employee relations diversity, whereas the ownership is not significantly affected influence the environment, product and community dimensions. Kim, Moon, & Yoon (2017) extended this work and identified the way in which top management staff who were older in age, female, and had more stock options were more likely to implement CSR initiatives, while low oil prices, high levels of financial leverage, and high GDP tended to decrease the execution of CSR.

CSR in casinos and financial performance

In recent years, many casino companies have implemented various CSR initiatives because the gambling business model has created a perception of social problems (Hing & MacKellar, 2004). The casino industry has been intent on conducting specific CSR initiatives to respond to and balance the increasing expansion of its gambling business. For example, MGM, one of the headquarters of the casino industry in the world, has launched the “MGM cares” program, which addresses labor diversity, environmental sustainability, philanthropy, and community engagement (MGM Report, 2017).

It is unquestionable that CSR researchers are concerned with examining the impact of CSR activities and the relationship between CSR initiatives and financial performance. Previous studies (Inoue & Lee, 2011; Kang et al., 2010; Lee & Park, 2009; Theodoulidis et al., 2017) examined the impact of CSR and the relationship between CSR and financial performance in the casino industry and found no significant relationship between casino profitability and long-term value. However, there is a lack of research identifying the underlying reasons why CSR initiatives do not contribute to a firm’s financial performance in the casino industry.

CSR in casinos and employees

The mechanism between CSR and employee behavioral intentions is another hot topic in the casino industry. Some researchers (Kim et al., 2016; Lee et al., 2013a; Song et al., 2015; Youn, Lee, & Lee, 2018) have examined the impact of CSR in regard to casino employees' perspectives on organizational trust, organizational commitment, job satisfaction, customer orientation, and turnover intentions. Again, those studies found contradicting results. Lee et al.'s (2013a) study classified responsible gambling strategies into two groups: supplementary and compulsory. Supplementary gambling refers to actions restricted by law and regulations, and compulsory gambling refers to actions that go beyond the law and regulations. This study revealed that legal CSR and supplementary responsible gambling had positive influences on organizational trust, while economic and philanthropic CSR had an insignificant effect and compulsory responsible gambling had a negative impact on organizational trust. Previous studies (Kim et al., 2016; Song et al., 2015) studies have shown slightly different results. Economic, legal, ethical, and philanthropy-related CSR also revealed positive impacts on organizational commitment, which consequently affected customer orientation and reduced employees' turnover intentions.

CSR in casinos and customers

The mechanism between CSR and customer behavioral intentions has also been studied. Some researchers (Kim et al., 2017; Liu, Wong, Chu, & Tseng, 2014) have examined the relationship between CSR initiatives, customer loyalty, brand image, brand preference, and behavioral intention. Their studies showed similar findings: Stakeholder-related CSR initiatives played more influential roles in customer brand preference and loyalty compared with society-related CSR initiatives. Brand preference and corporate image partially mediated the relationship between CSR activities and customer loyalty or behavioral intention. However, a study by Kim et al. (2017) found that philanthropic CSR had a direct and significant effect on behavioral intention, while Liu

et al.'s (2014) study found an indirect relationship between CSR and behavioral intention through the mediating role of brand preference.

The literature on CSR in regard to the casino industry is insufficient. One plausible explanation for this is that no relationship between CSR and financial performance has been found in previous studies (Inoue & Lee, 2011; Kang et al., 2010; Lee & Park, 2009; Theodoulidis et al., 2017). However, some studies have shown the significant value of employees' and customers' perspectives. It is necessary for the casino industry and CSR researchers to investigate the underlying reason for the insignificant value of CSR in terms of financial performance.

CSR in tourism

The hospitality and tourism industry is increasingly concerned with the interests of communities. Some hotels contribute not only to local communities but also to communities in developing countries. For example, the Empire Hotel Group launched "The Art of Caring" in 2009, which helps underprivileged local children to improve their living environments, education, and ability development opportunities (The Empire Hotels and Resorts, 2009, June 1). The Rosewood Hotel Group partnered with Room to Read to provide special support and funds to a Girls' Education Program that enables 100 young women to continue their secondary school education in Siem Reap, Cambodia (Rosewood Hotel Group, 2017). The Langham Hospitality Group has even extended these efforts to support local and foreign communities. For local communities, Langham provides free or in-kind sponsorships, visits, donations, and employee volunteering. For international communities, Langham has established community partnerships at the regional level, such as the Make a Wish Foundation in the Pacific, charities helping children with illnesses in North America and London, and "Adopt a School" in China (Langham Hospitality Group, 2015).

Although the hotel industry has exerted a great deal of effort in regard to CSR in the community, scholars rarely have examined the relationship between CSR and communities. However, CSR and sustainable tourism share many overlapping concepts and elements, such as economic, environmental, and social-cultural impacts (Klimková, Krchňáková, & Vajčnerová, 2016; Luu, 2011). It is essential and rational to focus scholars' attention on understanding the relationship between CSR and communities and to review what has been done in sustainable tourism from communities' perspectives.

CSR and communities

The most frequently examined topic in regard to CSR is the relationship between sustainable tourism development, community perspectives, and community participation and support. Several researchers (Cheng, Wu, Wang, & Wu, 2017; Jaafar et al., 2017; Lee, 2013; Mathew & Sreejesh, 2017; Nault & Stapleton, 2011; Peng, Chen, & Wang, 2016; Rasoolimanesh et al., 2017; Saufi, O'Brien, & Wilkins, 2014; Shen, Luo, & Zhao, 2017) have examined local communities' perceptions of sustainable tourism development. It is surprising to find that more than 90% of the respondents were willing to participate in an ecotourism project, even after recognizing the potential risks and unforgiving setting (Nault & Stapleton, 2011). Some studies (Jaafar et al., 2017; Lee, 2013; Rasoolimanesh, et al., 2017) have revealed that community attachment and involvement directly and positively can influence the residents' perceived benefits from tourism and consequently influence their support for sustainable tourism development. However, there appears to be no significant impact on community attachment and perceived cost, and perceived cost appears to negatively affect the support for tourism development.

Most importantly, these studies have identified that positive and negative perceptions could have positive effects on the support for sustainable tourism development. A possible explanation for this result is that the perceived benefits of sustainable tourism are more important than negative perceptions. This contradicts a previous study by Jaafar et al. (2015), which indicated that negative perceptions did not have a significant effect on community participation in tourism development. However, Jaafar et al.'s (2017) study reported that age and gender could play crucial roles in moderating the relationship between community perception and community participation. Although Jaafar et al.'s (2015) study only used secondary school students as a sample, it is rational to expect that sociocultural elements influenced those relationships. Thus, it is essential to identify how these sociocultural aspects alter the relationship between CSR initiatives and communities—an explanation that is obviously lacking in the current literature.

A new performance measurement in sustainable tourism development has been created. Boley, McGehee, & Hammett (2017) developed an important performance analysis from residents' perspective, which showed similar results to those regarding employees' perspectives in the hotel industry. Residents perceived that sustainable tourism development was highly important, but their perception of the actual performance in sustainable tourism development was comparatively low. Countries that place more emphasis on sustainable tourism receive better performance evaluation scores.

Community resilience in remote areas is a new topic in sustainable tourism development. A study of Amir, Ghapar, Jamal, & Ahmad (2015) conducted an extensive literature review and site observation to explore rural tourism development in Malaysia. That study indicated that sustainable tourism development in rural locations improved the resilience of local communities. It also revealed three vital factors supporting community resilience in remote areas: the lifestyle

and culture of the local tour operators and their family members; the relationship with government authorities; and the flexibility of community and environmental conditions. However, Amir et al.'s (2015) study did not obtain any opinions from residents or local government members and corporations. It is rational to expect, therefore, that subjective bias was present in that study.

Discussion and conclusions

Research gaps and directions for future research

This comprehensive review paper examining CSR research identifies scholars' efforts in the hospitality and tourism industry and arrives at seven theoretical research gaps. First, most extant studies are from well-developed regions, especially the U.S. (Dutta et al., 2008; Gao & Mattila, 2014; Inoue & Lee, 2011; Kim & Kim, 2014; Lee & Heo, 2009; Lee et al., 2013c; Lee et al., 2017; Lee & Park, 2009; Lee & Park, 2010; Njite et al., 2011; Parsa et al., 2015; Rhou et al., 2016; Xiao et al., 2017). However, CSR is one of the important element of the tourism development in those developing regions but the current literature ignored in the hospitality industry. Thus, it is necessary to conduct similar studies in developing regions, since sociocultural and legal differences influence the impact of CSR initiatives on different stakeholder perspectives.

Based on the business system theory proposed by Whitley (1992), each country has a unique business system and environment. Research findings conducted in well-developed regions cannot represent or be generalized to developing regions; a replicated study in a developing region is needed to develop the existing CSR literature. However, only a limited number of studies have examined the similarities and differences in CSR perspectives between developed and developing regions (Dutta et al., 2008). Thus, a comparative study of a well-developed region and a developing region is required, because differences, based on the business system theory in this context, will

undoubtedly exist. Moreover, it is necessary to investigate the specific issues that cause those differences and examine why they occur.

Second, this extensive literature review shows that quantitative studies dominate most of the recent CSR research, and an insufficient number of qualitative studies examining CSR have been conducted (Amir et al., 2015; Njite et al., 2011; Saufi et al., 2014; Shen et al., 2017). Qualitative studies are needed to provide a deeper understanding of the proven relationships or impacts identified by previous quantitative studies. For example, Inoue and Lee (2011) indicated that there is no relationship between CSR, firm profitability, and firm value in the casino industry, and Kang et al. (2010) indicated that there is a negative relationship between CSR and firm profitability in the airline industry. However, Lee and Park (2009) indicated that there is a positive relationship between CSR activities and financial performance in the hotel industry. There currently is no answer to the question of why these drastically different results exist in regard to the relationship between CSR and financial performance in various hospitality-related industries, making this area a significant knowledge gap in the extant CSR literature. Thus, it is highly recommended that CSR researchers focus on qualitative studies and discover the underlying reasons for the relationships identified in previous studies.

Third-party database has frequently been used as a research instrument in recent CSR studies (Inoue & Lee, 2011; Kang et al., 2010; Kim & Kim, 2014; Lee & Park, 2009, 2010; Lee & Heo, 2009; Lee et al., 2009; Lee et al., 2013c; Lee et al., 2017; Theodoulidi et al., 2017). Those studies used KLD Stats and Compustat to acquire the research data used. Notably, KLD stat is a CSR index that represents the negative and positive governance, social, and environmental performance indicators of publicly traded companies. Although KLD stat is a widely accepted

CSR index, the indicators of KLD stat are too general for every business, and it may not fit well in particular industries.

Compustat is a database of market, financial, and statistical information on global companies; it covers almost 99% of the world's total market capitalization. However, several studies have argued that information from Compustat is not reliable (Hay & Morris, 1991; Ali, Klasa, & Yeung, 2009), and a recent study has reinforced this argument: Nam and Lee's (2017) work examined the quality of the financial data provided by financial data aggregators and their impact on academic research. There are a considerable number of differences, and those differences are usually greater than conventional materiality. This implies that a dataset from Compustat might be unreliable and may alter the results of the research findings. Therefore, it is suggested that CSR researchers not rely on a third-party dataset as their research instrument and that they instead use primary data in their work, in an effort to enhance its credibility and validity.

Fourth, incongruent measurement issues constitute another research problem revealed in this paper. Kirk (1995) was one of the first to examine the impact of CSR in the hotel industry, but the CSR measurement used in that study only considered environmental aspects and lacked a consideration of legal, social, and ethical issues. Garcia and Armas (2007) and Qu (2014) tried to fill this gap, but their CSR measurements only took the management perspective into consideration and did not include other important stakeholders, such as customers, employees, or CSR experts. A number of studies have borrowed concepts and frameworks from different business research studies (Kim et al., 2016; Kim J. et al., 2017; Lee et al., 2012; Lee et al., 2013b; Li et al., 2015; Liu et al., 2014; Martinez & del Bosque, 2013; Song et al., 2015; Su et al., 2015; Tsai et al., 2012; Xiao et al., 2017; Xu et al., 2014; Zientara et al., 2015). However, they have not considered a reliable and valid instrument to measure CSR.

Even though most studies have adopted CSR measurements from different business and management journals (Brown & Dacin, 1997; Clarkson, 1995; Choi & La, 2013; Lichtenstein, Drumwright, & Braig, 2004; Maignan, Ferrell, & Ferrell, 2005; Ostlund, 1977; Perrini, Castaldo, Misani, & Tencati, 2010; Ramasamy & Yeung, 2009; Ramasamy, Yeung, & Au, 2010; Salmones, Crespo, & Bosque, 2005; Turker, 2009; Walsh & Bartikowski, 2013), few studies have developed a valid and reliable CSR measurement in the hospitality and tourism industry. However, there are a few attempts to develop a CSR measurement (Fatma, Rahman, & Khan, 2016; Kucukusta et al., 2013; Martínez, Pérez, & Rodríguez del Bosque, 2013). Kucukusta et al. (2013) used content analysis approach for hotel websites, annual reports, sustainability reports, press releases and news articles, and invited five experts to validate this CSR measurement. However, this scale was not developed through scientific development methods and this study overall lacked a consideration of the customer and employee perspectives. Martínez et al. (2013) employed quantitative approach by surveying 1921 hotel customers over 18 years of age in Spain and invited six hotel managers and two academics to ensure the validity of the measurement. However, this study did not make the specific adjustment of the measurement scale to fit with the particular business model in the hospitality industry. Fatma et al. (2016) adopted the similar approach to develop a CSR measurement scale. Similar to Martínez et al.'s (2013) study, this scale only used the dimensions and indicators from business literature, which leads to a low validity of the scale in hotel or tourism industry.

The inconsistent use of CSR measurement scales and CSR reporting in regard to the hospitality industry may be a plausible reason explaining the vast differences in the research findings of extant studies, because the studies aimed to examine the same elements within the same industry but used different CSR measurement scales and therefore might not represent the same

things, even if they are interrelated (Chen & Peng, 2016; Holcomb, Upchurch, & Okumus, 2007; Jones, Comfort, & Hillier, 2006). Therefore, future research should develop a specific CSR definition and a measurement scale specifically designed for the hospitality and tourism industry (e.g., for hotels, airlines, restaurants, casinos, and tourism) that fits their business models. Meanwhile, the perspectives of different important stakeholders—such as customers, employees, industry practitioners, and hospitality research experts—should be involved in the development of that measurement scale. The Delphi method is a recommended methodology that could be used to gather industry and academic experts' opinions. Customers and employees then should be invited to participate in a pilot test after the measurement is developed using the Delphi method, in order to enhance the validity of the measurement.

Fifth, the stakeholder theory is commonly used in CSR papers (Inoue & Lee, 2011; Jaafar et al., 2017; Liu et al., 2014; Nicolau, 2008; Rhou et al., 2016; Su et al., 2015; Theodoulidis et al., 2017; Tsai et al., 2012; Wang, Wu, & Sun, 2015; Zientara et al., 2015). The primary applied concept of stakeholder theory is that CSR initiatives be considered not only from shareholder perspectives but also from the perspectives of all the related parties influenced by CSR activities. Although most papers adopt the stakeholder theory, no paper yet has considered different stakeholder perspectives within one study. This is a critical knowledge gap, since considering only one specific perspective creates information bias. In future, it is essential that studies combine different perspectives and develop a comprehensive theoretical framework for the hospitality and tourism industry.

Sixth, a few mediators have been identified in the hospitality and tourism CSR literature that affect CSR and its outcomes (Martinez & del Bosque, 2013; Qu, 2014; Raub and Blunschi, 2014). In other words, the current CSR literature shows the motives involved in engaging with

CSR initiatives (Gao & Mattila, 2014), the outcomes of CSR implementation (Chen et al., 2012; Lee et al., 2013c; Lee et al., 2017; Kang et al., 2010), and the results most likely to occur in the specific conditions under study (e.g., service failure) (Gao & Mattila, 2014; Nikbin et al., 2016). However, there is a lack of a full understanding of the underlying mechanisms between CSR and its outcomes. Therefore, future research should examine the role of possible mediators in business contexts (Aguinis & Glavas, 2012) and across three different levels that have complementary perspectives: the individual, organizational, and institutional levels. We believe that doing so could fill existing knowledge gaps in regard to understanding the processes of and the connections between CSR initiatives and their specific results in hospitality-related industries.

Finally, it is rare to find a paper that examines the community's perspective on CSR initiatives in the hotel, airline, restaurant, and casino industries; to date, researchers on CSR have tended to explore the community's perspective only in the tourism industry (Amir et al., 2015; Boley et al., 2017; Cheng et al., 2017; Lee, 2013; Mathew & Sreejesh, 2017; Nault & Stapleton, 2011; Rasoolimanesh et al., 2017; Saufi et al., 2014). One of the plausible reason for this is that CSR is considered at the organizational level, but sustainable tourism is considered at the national level. When scholars examine communities' perspectives, they automatically connect those perspectives to national tourism development rather than to social corporate initiatives. However, the globalization development of hospitality-related industries, the influences of CSR initiatives, and the reverse power from the communities involved are becoming more powerful in the modern business world. The hospitality industry needs to consider the opinions and perceptions of the communities involved. Thus, future research should explore communities' perspectives in different hospitality-related industries and should conduct a cross-industry comparison study to

fill the knowledge gap regarding communities' perspectives of CSR initiatives throughout the entire hospitality industry.

Practical gaps in content analysis and prospects for future research

Six practical research gaps were identified in this paper. First, Boley et al. (2017) developed an importance-performance analysis for sustainable tourism from the perspective of residents, and it should be applied next in different industry settings. Using the diverse business model mentioned before, a comparative study adopting the importance-performance analysis from the perspective of customers, and taking into account the organizational perspective, needs to be conducted; this is an unknown area for industry practitioners. It is important to understand the value gap between customers and organizations, because that information may be beneficial in planning and developing future CSR programs.

Second, the hospitality and tourism industry should identify the effectiveness of different communication channels in regard to disseminating the efforts made with CSR. Previous research in the banking industry reveals that customers would believe the industry to be more trustworthy if CSR efforts were announced by independent experts rather than on involved companies' own websites (Pomeroy and Dolnicar, 2009). Customers also have different perceptions and expectations of different industries. Therefore, it is crucial for hospitality and tourism industries to explore the most effective communication tools in their specific field to use to disseminate their CSR efforts, rather than ineffectively delivering or delivering the message in negative ways to customers or the community.

Third, as mentioned before, a specific CSR scale should be developed for a particular industry. The practitioner should explore the specific weighting of that measurement scale as well,

because every target market of a company would be different; it is therefore important to find a good fit for a CSR initiative measurement within each particular market and industry. For example, if a hotel targets the family market, the CSR scale should be weighted in regard to childcare or educational donations made to help underprivileged children. Therefore, Analytic Hierarchy Process (AHP) is another recommended method that could be practically applied in hospitality and tourism industry, because the weighted index score based on the relative importance can reflect different business environments in different countries, it minimizes the shortcomings of the existing global CSR measures while they provide the universal index only.

Fourth, international hospitality and tourism groups should conduct cross-region analyses in the same industry and examine the differences and similarities that exist due to sociocultural differences, because the situation in well-developed regions will differ from that in developing regions. A practitioner cannot necessarily apply the same CSR strategies to different regions. Understanding the cross-region differences will be especially useful in determining future CSR implementation when a firm conducts internationalization or globalization.

Fifth, the hospitality and tourism industry should explore the customer perceived value of international environmental certificates, such as the Global Reporting Initiative (GRI), UN Global Compact, ISO14001, the KMPG International Survey of CSR Reporting, and Forbes's CSR reputation ranking (Gjølberg, 2009). If the customer perceived value of these certificates is lower than the investment cost, it may not be a good idea to obtain these certificates.

Finally, there are contradicting findings in the extant literature regarding the impact of CSR and its relationship with respect to hotels, tourism, airlines, restaurants, and casinos. A longitudinal analysis of the impacts of CSR on financial performance, customer satisfaction, and employee behavior should be conducted to validate the results of the existing studies. Moreover, longitudinal

analyses should adopt specific, weighted measurement scales, as mentioned before, to enhance the validity of each analysis within each particular industry. The overall flow in this study is depicted in Figure 2.

[FIGURE 2 HERE]

Conclusions

This study comes at the time when interest in CSR in the hospitality industry is increasing rapidly. As many hotels become involved in CSR initiatives, researchers are presented with excellent opportunities to engage in CSR research. One goal of our study is to be a catalyst of the evolution of CSR development and, by integrating the extant CSR literature into a single systematic review, to provide higher accessibility in regard to what has already been investigated in current CSR studies. A systematic review of current CSR literature indicates that most studies show a contradictory result of the relationship between CSR and profitability. In addition, current CSR studies suggest that CSR has a positive influence on customer loyalty and intention to repurchase, which can be mediated by customer trust, satisfaction, brand image, customer-company identity (Othman & Hemdi, 2015; Su et al., 2015; Su et al., 2014). Also, it is reported that CSR has a positive influence on retention intention and work engagement, which can be also mediated by the organizational trust and commitment (Kim, et al., 2017; Kim et al., 2016; Song et al., 2015). Current CSR studies also neglect the interest in understanding the relationship between CSR and local communities.

The second goal of our study is to identify significant opportunities to improve the existing knowledge and fill the knowledge gaps in regard to CSR. Therefore, based on the knowledge gaps identified in this study, we offer seven theoretical research directions and six practical research

directions, with the aim of better understanding the mechanisms and foundations of CSR in the hospitality and tourism industry.

Limitations of this study and suggestions for future studies

This paper is not without limitations. First, we decided not to underpin this study with a meta-analytical technique, so it may not be able to generate statistical results regarding current trends in CSR studies. However, we did conduct content analysis and systematic reviews of current CSR journal articles concerning the hospitality and tourism industry, and the results offer a comprehensive and robust justification of the study's findings. Second, this study does not cover MICE, cruise and theme park because those industries have received almost no attention from CSR scholars, therefore perhaps leading some to doubt its credibility. However, this study aims to review the important findings of previous studies and to suggest possible future directions for CSR researchers in the hospitality and tourism industry. We believe that this study used the most appropriate way to review previous CSR efforts and identify the knowledge gaps in the literature.

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