



The Implementation of Corporate Social Responsibility in the Social Role of the Aston Balikpapan Hotel in East Kalimantan

Ahmad Irzammudin^{1}, Elysia Dyah Puspitasari¹*

¹Tourism Destination Studies Program, Faculty of Vocational Studies, Airlangga University, Surabaya, Jawa Timur, Indonesia, 60286

*Corresponding author, email: ahmadirzammudin17@gmail.com

Received: July 28, 2026	Revised: July 31, 2026	Accepted: August 11, 2026	Published: August 17, 2026
-------------------------	------------------------	---------------------------	----------------------------

ABSTRACT

This study originated from the lack of research on Corporate Social Responsibility (CSR) in the hospitality sector, which still focuses heavily on economic impact, reputation, and consumer loyalty, while social philanthropy aspects, especially those related to children's health in the context of hotels in Indonesia, are still very minimal (Lee and Heo, 2009; Inoue and Lee, 2011; Martínez and Rodríguez del Bosque, 2013). The purpose of this study is to evaluate the implementation of CSR at the Aston Balikpapan Hotel through the Archipelago Cancer Care Initiative (ACCI) program as a manifestation of corporate social responsibility. The approach used in this study is descriptive qualitative based on literature review and document analysis, where the data sources come from academic journals and official company publications which are then processed using Carroll's CSR Pyramid framework (1991). The findings reveal that the ACCI program reflects the philanthropic and ethical aspects of CSR through social support and the hotel's direct involvement with children suffering from cancer, while at the same time strengthening the company's social legitimacy. This is in line with the findings of Fatma et al. (2016), which show the positive impact of ethical and philanthropic dimensions on the views of stakeholders. Implicitly, this study emphasizes that CSR in the hospitality sector not only plays a role as a business strategy, but also as a form of social responsibility that supports community welfare and enriches the perspective of humanitarian-based CSR in the hospitality industry in Indonesia.

Keywords: *Corporate Social Responsibility (CSR), hospitality, social philanthropy, Carroll's CSR Pyramid, Archipelago Cancer Care Initiative, social role of hotels.*

Background (Font size 11)

The hospitality industry is closely tied to the surrounding social conditions. Hotel operations not only impact the economy but also influence social interactions within local communities. As part of the service sector,

hotels must do more than simply provide accommodations; they also bear social responsibilities. Therefore, the implementation of Corporate Social Responsibility (CSR) is a crucial aspect of hotel management as a form of commitment to community development and well-being. CSR is viewed as a corporate obligation that encompasses economic, legal, ethical, and social aspects in the conduct of business (Carroll, 1999; de Grosbois, 2012) [1].

In the hospitality industry, the implementation of CSR is not limited to environmental issues but also includes the company's active participation in supporting local communities and vulnerable groups. Martínez, Pérez, and Rodríguez del Bosque (2013) [2] emphasize that the social dimension is a vital part of hotel CSR practices, particularly through social contributions and philanthropic activities. Furthermore, Wong et al. (2021) [3] note that the implementation of CSR in the hospitality sector has evolved in response to demands from external stakeholders including the public and social organizations who expect companies to engage in addressing various social challenges.

However, research on CSR in the hospitality sector is still largely dominated by quantitative methods that focus on its impact on brand image, customer loyalty, and corporate performance (Martínez and Nishiyama, 2019; Boccia et al., 2021) [4]. Studies that examine CSR as a form of a hotel's social contribution using a qualitative approach with document analysis remain very limited, particularly in the context of the hospitality industry in Indonesia (Madanaguli et al., 2023) [5]. This gap highlights the need for research that examines CSR as a form of social responsibility and corporate philanthropy within the framework of Carroll's CSR theory .

Against this background, this study aims to explore the

implementation of CSR in the social context of the Aston Balikpapan Hotel through social programs aimed at children suffering from cancer. This study will utilize secondary data in the form of scientific journals, reference books, and official news releases from the company, which will be analyzed using a qualitative approach. It is hoped that the results of this study will provide a deeper understanding of how CSR is implemented as a social contribution by the hotel while also enriching the study of CSR in the hospitality sector through document analysis.

Literatur Review

Concepts and Definitions of Corporate Social Responsibility (CSR) Corporate Social Responsibility (CSR) is a concept that has evolved in response to society's growing expectations regarding companies' social contributions. CSR is now viewed not merely as a charitable activity, but as a strategic commitment by companies to conduct their operations in an ethical, sustainable, and responsible manner toward all stakeholders. Carroll (1991) defines CSR as a corporate responsibility comprising four main dimensions: economic, legal, ethical, and philanthropic. This definition indicates that companies should not only focus on profits but must also comply with the law, uphold moral values, and contribute to society [6].

This approach was expanded upon through the concept of corporate citizenship by Maignan and Ferrell (2004), who view companies as "corporate citizens" with social rights and obligations [7]. Furthermore, Porter and Kramer (2006) introduced the concept of "shared value," which emphasizes that CSR must be aligned with business strategy to create both economic and social value simultaneously. Consequently, CSR has evolved from a traditional philanthropic paradigm into a strategic approach that is integrated into corporate management [8].

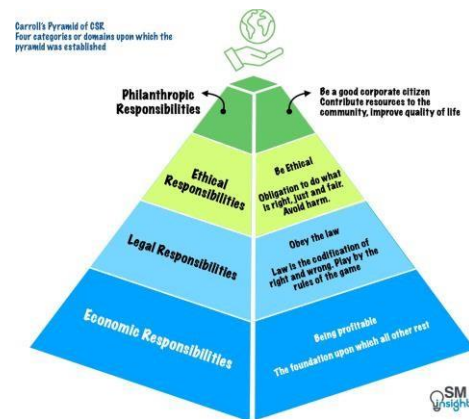
Categories and Elements of CSR in the Hospitality Industry

In the hospitality industry, CSR has specific characteristics because hotels interact directly with guests, employees, the surrounding community, and the environment. Holcomb, Upchurch, and Okumus (2007) noted that initially, CSR practices in the hotel sector were more focused on reporting and image-building. However, subsequent research has shown that CSR has a positive impact on a company's economic performance [9]. Lee and Heo (2009) as well as Inoue and Lee (2011) found that the

implementation of CSR contributes positively to corporate value and long-term financial performance [10], [11]. These findings are supported by Kang, Lee, and Huh (2010), who state that CSR enhances positive perceptions among stakeholders, thereby impacting financial performance [12].

In addition to its economic aspects, CSR also influences customer loyalty. Martínez and Rodríguez del Bosque (2013) emphasize that the image of a socially responsible company can strengthen customers' emotional attachment and loyalty [13]. In terms of reporting, Font et al. (2012) highlight the importance of transparency as a key indicator of CSR's success in building public trust [14]. On the other hand, Fatma, Rahman, and Khan (2016) show that ethical and philanthropic aspects significantly influence stakeholders' positive perceptions of a company [15].

TEORI PIRAMIDA CSR



Based on these studies, the main components of CSR in the hospitality industry can be categorized as follows:

1. Economic (profitability and business sustainability),
2. Legal (compliance with regulations),
3. Ethical (fair and ethical business practices),
4. Philanthropic (voluntary contributions to the community).

Carroll's (1991) CSR Pyramid Theory as a Framework for Analysis

The CSR pyramid proposed by Carroll (1991) serves as the theoretical foundation for this study [16]. This model depicts four layers of responsibility that are hierarchically structured yet interconnected. Economic responsibility



serves as the primary foundation, as financial sustainability enables companies to fulfill their other responsibilities. Legal responsibility emphasizes the importance of regulatory compliance as a form of social recognition. Ethical responsibility relates to societal norms and expectations that go beyond legal requirements.

Philanthropic responsibility, on the other hand, refers to a company's voluntary contributions to improve social welfare. In the hospitality industry, indicators of success for each dimension can be measured through financial performance (Lee and Heo, 2009; Inoue and Lee, 2011), regulatory compliance (Carroll, 1991), stakeholders' ethical perceptions (Kang et al., 2010; Fatma et al., 2016), as well as social contributions and customer loyalty (Martínez and Rodríguez del Bosque, 2013) [17], [18], [19], [20].

Integration of Corporate Social Responsibility and the Social Functions of Hotels

Based on existing studies, it can be seen that corporate social responsibility in the hotel industry has evolved from merely a means to enhance corporate image into a business strategy that can influence economic performance and customer relationships (Holcomb et al., 2007; Lee and Heo, 2009) [21]. However, most research still focuses on environmental aspects such as energy efficiency and waste management. There is still very little discussion of the social philanthropy dimension specifically as it relates to public health and well-being in the context of the hospitality industry in Indonesia.

From the perspective of corporate citizenship (Maignan and Ferrell, 2004), philanthropic activities can strengthen a company's social acceptance [22]. Research by Fatma et al. (2016) also shows that the moral and philanthropic dimensions have a significant emotional influence on public perceptions of companies [23]. Therefore, this study aims to expand the literature on corporate social responsibility in the hospitality industry by focusing on the social and humanitarian dimensions through an analysis based on Carroll's (1991) CSR Pyramid [24].

Research Method

This study employs a descriptive qualitative approach and a literature review method, with the aim of examining the implementation of Corporate Social Responsibility (CSR) at the Aston Balikpapan Hotel based on the CSR

Pyramid Theory proposed by Archie B. Carroll in 1991. This approach was chosen because the research focuses more on conceptual analysis and comparison with previous findings rather than on collecting primary data through interviews or surveys.

Methodological Framework Based on Previous Literature

A literature review method was applied, tracing the development of CSR theory from early research to more recent studies. This study is grounded in the work of Carroll (1991), which serves as the primary theoretical foundation and outlines the four aspects of CSR: economic, legal, ethical, and philanthropic responsibilities. This model is reinforced by the conceptual framework presented in Carroll and Buchholtz's (2014) book on the integration of social responsibility into strategic management [25].

To better understand the application of CSR in the hospitality industry, this study refers to the early hospitality research by Holcomb, Upchurch, and Okumus (2007), which states that hotel CSR initially focused more on reputation and social responsibility reporting. Subsequent research developments are evident in the studies by Lee and Heo (2009) and Kang, Lee, and Huh (2010), which began to examine the relationship between CSR and corporate value as well as financial performance [26], [27], [28].

Furthermore, Inoue and Lee (2011) expanded the analysis by demonstrating a positive correlation between CSR in the tourism industry and long-term financial performance [29]. In the subsequent stage, Martínez and Rodríguez del Bosque (2013) emphasized the impact of CSR on customer loyalty, while Font et al [30]. (2012) and Fatma et al. (2016) explored stakeholder perspectives and CSR reporting in the hospitality sector [31]. From all existing literature, it is evident that the focus of hotel CSR research has tended to shift from reputational legitimacy to financial impact and customer loyalty. Nevertheless, studies emphasizing the social philanthropy dimension related to children's health, particularly in hotels in Indonesia, remain quite rare. This gap forms the methodological foundation of this study.

Research Data Sources

The data used in this study consist of: Several journals serving as theoretical and empirical references; video documentation of Aston Balikpapan's CSR initiatives and its website; and other materials to support the interpretation of program implementation. All data are secondary and



were analyzed systematically.

Data Analysis Techniques

The analysis was conducted in three main steps:

a. Identification of Research Gaps

The researcher conducted a chronological review of previous journal articles to understand trends in CSR research in the hospitality sector. From the study by Holcomb et al. (2007) to that by Fatma et al. (2016), it was revealed that the majority of research focused on environmental, reputational, and economic performance aspects, while the dimension of social philanthropy centered on children's health had not yet become a primary focus [32].

b. Classification Based on Carroll's CSR Pyramid

CSR activities at the Aston Balikpapan Hotel are categorized into four dimensions of responsibility according to Carroll (1991):

1. Economic Responsibility
2. Legal Responsibility
3. Ethical Responsibility

Results and Discussion

A review of the literature revealed gaps in research related to Corporate Social Responsibility (CSR) in the hospitality industry. Most previous studies have focused on the impact of CSR on financial performance, corporate reputation, and customer loyalty. Studies by Lee and Heo (2009) and Inoue and Lee (2011) revealed that CSR contributes positively to corporate value over the long term. Additionally, Martínez and Rodríguez del Bosque (2013) demonstrated that CSR serves to enhance customer loyalty through a responsible corporate image [33], [34].

However, research specifically addressing the social philanthropy dimension particularly regarding children's health issues within the context of Indonesia's hospitality industry remains scarce. This finding aligns with a recent study by Madanaguli et al. (2023), which states that CSR research in the hospitality sector still largely focuses on environmental and economic aspects, while the social humanitarian dimension has not been explored in depth [35]. Furthermore, Farmaki (2021) emphasizes that CSR practices in the global tourism industry tend to be symbolic in nature and have not yet fully met immediate and fundamental social needs [36].

The results of an analysis of Aston's official

publication (2024) on the implementation of the Archipelago Cancer Care Initiative (ACCI) program in Balikpapan show that the CSR activities carried out were more focused on supporting children with cancer through financial assistance and direct involvement by hotel management [37]. This program takes the form not only of donations but is also evident in close social interactions with the children at the Balikpapan Children's Cancer Shelter.

These findings indicate that the implementation of CSR has shifted toward a more tangible approach with greater social impact. This is consistent with the research by Su et al. (2021), which states that CSR based on direct engagement has a greater impact on a company's social legitimacy than CSR that is merely symbolic or promotional [38]. From the perspective of Carroll's CSR Pyramid (1991), ACCI's programs fall under the category of philanthropic responsibility. However, this dimension does not stand alone and is interconnected with the economic and ethical aspects of the company.

The hotel's positive economic performance enables the sustainability of CSR programs, as explained by Inoue and Lee (2011) [39]. On the other hand, active management participation reflects the company's moral responsibility toward vulnerable groups. Furthermore, research conducted by García-Sánchez et al. (2020) shows that the integration of the ethical and philanthropic dimensions within CSR can increase public trust and strengthen the company's legitimacy in the public eye [40]. This is relevant to the ACCI program, which not only provides assistance but also builds emotional bonds with beneficiaries.

Furthermore, Kim and Kim (2022) found that CSR focused on social welfare has a greater impact on stakeholders' positive perceptions compared to CSR that is solely environment-based [41]. In this regard, the ACCI program demonstrates a more humanistic approach to CSR, as it directly addresses the health of children as a vulnerable group. Thus, the implementation of CSR by Aston Hotel through the ACCI program not only aligns with the concept of shared value proposed by Porter and Kramer (2006) but also expands the application of CSR toward a more inclusive and human-centered approach [42]. This program serves as empirical evidence that CSR in the hospitality sector can function as a tool for social development, not merely as a business strategy or a public relations ploy.



Limitations and Recommendations

This study has several limitations that must be honestly acknowledged. First, in terms of data sources, this study relies entirely on secondary data in the form of academic journals, official company publications, and video documentation, without any primary data from direct interviews with hotel management, employees, beneficiary families, or guests. This situation means that the interpretation of the meaning and impact of the ACCI program remains textual in nature and has not been validated through the direct experiences of those involved on the ground. These limitations also give rise to the risk of source bias, given that most of the data comes from Aston's official publications (2024), which naturally tend to highlight the program's positive aspects (self-promotion bias), without triangulation from independent sources such as external media, local government, or nonprofit organizations partnering with the program.

Second, in terms of the scope of the research, this analysis focuses only on one hotel (Aston Balikpapan) and one CSR program (ACCI); therefore, the findings cannot yet be generalized to other hotels, hotels in the same chain located in different cities, or the Indonesian hospitality sector more broadly. Furthermore, the use of Carroll's CSR Pyramid (1991) as the sole analytical framework although relevant and theoretically well-established does not yet accommodate developments in more contemporary CSR frameworks, such as the CSR 2.0 approach, ESG (Environmental, Social, Governance), or extensions of stakeholder theory, which have the potential to enrich the analytical perspective in this study.

Third, from a temporal perspective, this study is cross-sectional that is, it captures conditions at a single point in time and thus cannot explain the evolution or long-term sustainability of the ACCI program, nor its impact on the company's social legitimacy over time. Finally, this study has not empirically measured the program's impact on concrete indicators such as stakeholder trust, guest loyalty, or the hotel's financial performance. Consequently, the claim regarding the strengthening of social legitimacy in this study remains interpretive, based on supporting literature (Fatma et al., 2016; García-Sánchez et al., 2020), and does not yet constitute the result of direct field measurements.

Recommendations

This study aims to examine the implementation of Corporate Social Responsibility (CSR) in a social context at the Aston Hotel through the Archipelago Cancer Care Initiative (ACCI), which is aimed at children suffering from cancer. Through document analysis and a literature review, it can be concluded that the implementation of CSR does not focus solely on corporate prestige or economic gain but also reflects the elements of philanthropy and ethics outlined in Carroll's CSR Pyramid (1991). The research findings reveal that ACCI activities are a manifestation of philanthropic responsibility, demonstrated through donations and direct involvement by hotel management in supporting the well-being of children suffering from cancer.

These efforts demonstrate that CSR in the hospitality industry can extend beyond environmental sustainability practices or corporate image-enhancement strategies, as widely discussed in previous studies (Holcomb, Upchurch, and Okumus, 2007; Lee and Heo, 2009). This program is also consistent with the findings of Fatma, Rahman, and Khan (2016), who emphasized that ethical and philanthropic aspects have a significant influence on stakeholders' positive perceptions. Furthermore, this study confirms that the economic dimension remains a crucial foundation for CSR implementation, as a company's financial sustainability enables social programs to be carried out on an ongoing basis (Inoue and Lee, 2011). Therefore, the implementation of CSR at Aston Hotel demonstrates the integration of economic, ethical, and philanthropic responsibilities in their practices.

Theoretically, this study emphasizes the importance of Carroll's (1991) CSR Pyramid Theory as an analytical tool for understanding CSR practices in the hospitality sector. Empirically, this study addresses a gap in the Indonesian hospitality CSR literature, which has traditionally focused more on economic and environmental aspects, and provides insights into the social role of hotels regarding children's health issues. Thus, CSR in the hospitality industry serves not only as a business strategy but also as a tangible form of the company's social contribution to its community.

Theoretical and Practical Contributions

This study contributes to the development of research on Corporate Social Responsibility (CSR) in the hospitality sector by demonstrating that CSR practice is not merely a matter of financial performance, brand image, or customer loyalty, but is also shaped by the philanthropic



and ethical dimensions embedded in direct social engagement with vulnerable community groups. These findings expand the application of Carroll's CSR Pyramid theory (1991) by showing that its four dimensions economic, legal, ethical, and philanthropic are not hierarchically isolated but function as an integrated system, in which economic sustainability enables philanthropic action while ethical commitment strengthens its social meaning. This study also enriches our understanding of humanistic-based CSR in the hospitality industry, particularly in the still-underexplored context of Indonesian hotels, by presenting empirical evidence of how social philanthropy centered on children's health can serve as a legitimate and meaningful form of corporate social responsibility, as reflected in the Archipelago Cancer Care Initiative (ACCI) program at Hotel Aston Balikpapan.

The research results provide practical implications for hotel management and industry stakeholders to develop CSR programs through an approach that is more oriented toward direct, meaningful social engagement rather than symbolic or image-driven initiatives. Efforts to implement CSR need to be integrated with strengthening genuine community partnerships, ensuring transparent and consistent financial support, involving management directly in social activities, and communicating program impact authentically, so that hotels can create CSR practices that are ethical, socially impactful, and sustainable for vulnerable groups such as children affected by cancer, while simultaneously reinforcing the hotel's social legitimacy among stakeholders.

Contributions by Researchers

All authors actively contributed to every stage of the research. The first author was responsible for the conceptualization of the study, data collection, data analysis, and manuscript preparation. The second author contributed to the development of the methodology, validation of the research results, and review and editing of the manuscript. The third author was involved in supervising the research, interpreting the results, and refining the manuscript until it was ready for publication. All authors have read and approved the final version of the manuscript.

Conflict of Interest

The authors declare that there were no conflicts of interest in the conduct of the research, the preparation of the

manuscript, or the publication of this article. The entire research process was conducted independently, without any influence from any party that could potentially affect the results or interpretation of the research.

ACKNOWLEDGMENTS

The author, Ahmad Irzammudin, would like to express sincere gratitude to Nathaniela for their support and valuable contributions throughout the completion of this research. The author also extends appreciation to Program Studi Destinasi Pariwisata, Universitas Airlangga, for the academic guidance provided during the writing process, as well as to Dr. Bambang Suharto, S.ST., M.M.Par., and Dr. Yuniawan Heru Santoso, S.E., S.Sos., M.Si., for their supervision and constructive input on the theoretical framework and analysis of Corporate Social Responsibility (CSR) discussed in this study.

ETHICAL APPROVAL

As this study employs a descriptive qualitative approach based on literature review and secondary document analysis including academic journals, official corporate publications, and publicly available video documentation related to the Archipelago Cancer Care Initiative (ACCI) program no primary data collection involving human participants (e.g., interviews, surveys, or direct observation) was conducted. Accordingly, formal ethics committee approval was not required for this research, in line with common practice for document-based and literature-review studies. Nevertheless, the author ensured that all secondary data used were obtained from publicly accessible and legitimately published sources, and that the analysis was conducted with full respect for academic integrity, accuracy of citation, and confidentiality of any sensitive information referenced, particularly regarding the children involved in the ACCI program, whose identities are not disclosed or discussed individually in this study.

INFORMED CONSENT

This study did not involve direct participation of human subjects, as it relies solely on the analysis of secondary data sourced from published academic literature and official corporate publications regarding the Archipelago Cancer Care Initiative (ACCI) program at Hotel Aston Balikpapan. Consequently, formal informed consent procedures were not applicable in this research. All information regarding beneficiaries, including children affected by cancer



referenced in the discussion, was obtained exclusively from publicly available and previously published materials, without any direct or identifiable engagement conducted by the author.

DATA AVAILABILITY

The data supporting the findings of this study consist of publicly available academic journals, books, and official publications from Hotel Aston Balikpapan concerning the Archipelago Cancer Care Initiative (ACCI) program, as cited in the reference list. As these materials are secondary and publicly accessible, no restricted dataset was generated during this study. Additional clarification regarding the specific sources or interpretive notes used in the document analysis may be requested from the corresponding author, subject to availability and any applicable copyright or publication restrictions of the original sources.

REFERENCES

In this journal, references must include at least 40 sources, with a minimum of 80% being primary references such as journal articles (national journals ranked minimum SINTA 2 and/or reputable international journals indexed in Scopus, Emerald), proceedings, dissertations, theses, research books, and papers. The references should be current, preferably from the last 5 years. Quotations from scientific papers should not exceed 30% of the bibliography. The bibliography writing format follows the IEE. For works with more than two authors, use et al. For non-English publications, provide the original title followed by an English translation in square brackets. To ensure consistency and proper formatting, use reference management software such as Mendeley, Zotero, or EndNote.

Journal Articles (with DOI)

- [1] Boccia, F., Malgeri Manzo, R., & Covino, D. (2021). Corporate social responsibility and financial performance in the hospitality industry. *Sustainability*, 13(19), 10844. <https://doi.org/10.3390/su131910844>

- [2] Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34(4), 39–48. [https://doi.org/10.1016/0007-6813\(91\)90005-G](https://doi.org/10.1016/0007-6813(91)90005-G)

- [2] Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Business & Society*, 38(3), 268–295. <https://doi.org/10.1177/000765039903800303>

- [3] Carroll, A. B., & Buchholtz, A. K. (2014). *Business and society: Ethics, sustainability, and stakeholder management* (9th ed.). Cengage Learning.

- [4] Fatma, M., Rahman, Z., & Khan, I. (2016). Measuring consumer perception of CSR in the tourism industry: Scale development and validation. *Journal of Hospitality and Tourism Management*, 27, 39–48. <https://doi.org/10.1016/j.jhtm.2016.03.002>

- [5] Holcomb, J. L., Upchurch, R. S., & Okumus, F. (2007). Corporate social



- responsibility: What are top hotel companies reporting? *International Journal of Contemporary Hospitality Management*, 19(6), 461–475. <https://doi.org/10.1108/09596110710775129>
- [6] Inoue, Y., & Lee, S. (2011). Effects of different dimensions of corporate social responsibility on corporate financial performance in tourism-related industries. *Tourism Management*, 32(4), 790–804. <https://doi.org/10.1016/j.tourman.2010.06.019>
- [7] Kang, K. H., Lee, S., & Huh, C. (2010). Impacts of positive and negative corporate social responsibility activities on company performance in the hospitality industry. *Internasional Journal of Hospitality Management*, 29(1), 72-82. <https://doi.org/10.1016/j.ijhm.2009.05.006>
- [8] Madanaguli, A. T., Kaur, P., & Jabbour, C. J. C. (2023). Corporate social responsibility in hospitality and tourism: A review and future research agenda. *International Journal of Hospitality Management*, 110, 103429. <https://doi.org/10.1016/j.ijhm.2022.103429>
- [9] Martínez, P., & Nishiyama, N. (2019). Enhancing customer-based brand equity through CSR in the hospitality sector. *International Journal of Hospitality Management*, 77, 492–501. <https://doi.org/10.1016/j.ijhm.2018.07.022>
- [10] Martínez, P., & Rodríguez del Bosque, I. (2013). CSR and customer loyalty: The roles of trust, customer identification with the company and satisfaction. *International Journal of Hospitality Management*, 35, 89–99. <https://doi.org/10.1016/j.ijhm.2013.05.009>
- [11] Farmaki, A. (2021). Corporate social responsibility in tourism and hospitality: A critical review of the literature. *Tourism Management Perspectives*, 37, 100769. <https://doi.org/10.1016/j.tmp.2020.100769>
- [12] García-Sánchez, I. M., Aibar-Guzmán, B.,



& Aibar-Guzmán, C. (2020). CSR and stakeholder engagement in the hospitality industry. Sustainability, 12(3), 1028.

<https://doi.org/10.3390/su12031028>

- [13] Kim, M., & Kim, J. (2022). Corporate social responsibility and stakeholder trust in the hospitality industry. International Journal of Hospitality Management, 102, 103146.

<https://doi.org/10.1016/j.ijhm.2021.103146>

- [14] Su, L., Swanson, S. R., & Chen, X. (2021). The effects of perceived CSR on customer engagement in the hospitality industry. Journal of Business Research, 122, 556–567.

<https://doi.org/10.1016/j.jbusres.2020.08.050>

- [15] Madanaguli, A. T., Kaur, P., & Jabbour, C. J. C. (2023). Corporate social responsibility in hospitality and tourism: A review and future research agenda. International Journal of Hospitality Management, 110, 103429.

<https://doi.org/10.1016/j.ijhm.2022.103429>