Drivers and barriers of **corporate social responsibility** engagement within small, medium and micro **hospitality enterprises**: The case of the hospitality sector in South Africa

NERISSA STEVENS-KING * [u26268320@tuks.co.za]

FELIX G. BELLO ** [felix.bello@up.ac.za]

Abstract | Corporate social responsibility (CSR) is a multifaceted concept when considered from a multiple stakeholder perspective. CSR is not a new concept and has evolved into a widely accepted business practise. CSR engagement differs from business to business in terms of organisational context, size, industry and country. This paper explores the drivers and barriers of CSR engagement in the context of small, medium and micro enterprises (SMMEs) in the hospitality sector in South Africa. This study uses the stakeholder theory, to investigate the stakeholders considered by hospitality SMMEs when engaging in CSR activities. Data was collected using purposive and snowballing sample methods where 102 owners and/or managers of hospitality SMMEs completed an online survey. A standard multiple regressions model was used to analyse the data. The results illustrate that hospitality SMMEs positively engage in CSR with the main drive to protect the environment. However, the SMMEs' main barrier is the lack of financial resources to be more responsible. Hospitality SMMEs consider their employees to be a vital stakeholder. This study has practical implications for owners to collaborate with important stakeholders, such as their employees or suppliers, and establish policies that define CSR practises within their SMME.

Keywords | Corporate social responsibility, engagement drivers, engagement barriers, stakeholder theory, South Africa

---

* **MPhil in Tourism Management**, Department of Marketing Management, University of Pretoria, Pretoria, South Africa
** **PhD in Tourism** from University of Otago, New Zealand. **Senior Lecturer** in Tourism Management, Department of Marketing Management, University of Pretoria, Pretoria, South Africa

1. Introduction

The concept of corporate social responsibility (CSR) encourages organisations to be accountable for their actions and take responsibility by contributing to a more sustainable means of operation. All types of organisations consider their responsibility differently and therefore engage in CSR differently fostering a vague and ambiguous concept (Tuokuu & Amponsah-Tawiah, 2016). Recent literature of CSR in tourism has focused on topics such as value creation in corporate sustainability and responsibility (Camilleri, 2017), corporate performance which goes beyond financial performance such as employee wellbeing (Kim et al., 2018), or the personal involvement of top managers to lead by example (Testa et al., 2018). Additionally, the practise of CSR to develop quality relationships with customers (Chi et al., 2020) and create brand passion (Gilal et al., 2020) and customer loyalty (Latif et al., 2020) within a tourism context has been widely studied. CSR has evolved to a widely accepted business practise though each organisational context is unique. The organisations' decisions, actions, policies and practises that fulfil economic, legal, ethical and philanthropic responsibilities represent an organisation's total social responsibility, which in turn allows for a sustainable future (Carroll, 2016).

In South Africa, the Republic of South Africa Tourism Act 3 of 2014 provides for the development and promotion of sustainable tourism through responsible tourism practises which seeks to eliminate the negative impacts created socially, environmentally and economically. Reporting on what organisations believe their responsibility is towards society and the environment, as well as, how they act on these perceived obligations is an excellent tool for gauging an organisations' actual engagement with CSR, and that of government policy. There is a gap between perceptions and what should be done, as CSR is supported in principal however, requires resources, strategy, knowledge, commitment and work (Sheldon & Park, 2011). CSR adoption differs in terms of organisational context, such as country, industry and size (Carroll, 2016).

Studies have shown that organisations' approaches to CSR differ in developed and developing countries as the needs and responsibilities in each context differ (Carroll, 2016; Iyer & Jarvis, 2019; Mzembe et al., 2019; Visser, 2008). Firstly, for example, most of Africa is incumbered greatly by socio-economic problems such as poverty and unemployment resulting in more philanthropy CSR activities (Visser, 2008). Secondly, transnational firms (organisations that operate in more than one national context) face complex decisions to adopt CSR practises and policies that are compatible with the host country (Iyer & Jarvis, 2019). The study by Melubo et al. (2019), within a Tanzanian context, confirms that locally owned and foreign owned organisations differ in their patterns of responsible practises. Lastly, larger organisations are more likely to adopt CSR activities than smaller organisations (Melubo et al., 2019). CSR activities within small organisations will be less structured and less strategic (Font & Lynes, 2018).

Strategic CSR practices in academia are complex and call for the need to build a coherent industry specific business case of CSR engagement to provide mainstream CSR practices for managerial consideration (Jamali & Karam, 2018; Rhou & Singal, 2020). In South Africa, the SMME sector businesses are growing faster than larger businesses. For example, during the third quarter of 2021, small medium and micro enterprises (SMMEs) in South Africa experienced a faster growth in turnover than large enterprises which is important for the growth of the South African economy (Small Enterprise Development Agency [SEDA], 2022). Furthermore, the SMME sector is dominated by businesses in the trade and accommodation sector (SEDA, 2022). Therefore, this study aims to investigate what drives SMMEs in the hospitality sector to engage in CSR activities and consider

what barriers suppress their engagement in South Africa. This paper provides a literature review of CSR and the drivers and barriers to engagement. Lastly, the paper provides an empirical assessment and a discussion of the results and concludes with recommendations for SMME managers.

2. Literature review

2.1. Corporate Social Responsibility

CSR has evolved since the 1950s from being the social responsibility of the businessman (Bowen, 1953; Bowen, 2013). In the 1980s, it developed to being a decision making process within organisations, and by the 2000s, to being perceived as strategically fundamental to organisations (Latapí Agudelo et al., 2019). In 1979, the most agreed upon definition of CSR was by Carroll (1979) who developed four key responsibilities that motivate the actions of organisations. According to Carroll (1979), the main responsibilities of business practice include economic and legal responsibilities while ethical and discretionary responsibilities should be considered later in business practise.

Similarly, Dahlsrud (2008) identified five dimensions that contribute to the definition of CSR. These dimensions include; environmental, social, economic, stakeholder and voluntariness. Carroll (1991) depicted CSR in a pyramid with economic responsibility at the base, followed by the legal responsibility, the ethical responsibility and philanthropic responsibility at the pinnacle of the pyramid. In a later study by Schwartz and Carroll (2003), seven CSR categories were identified in a Venn diagram, as a result from overlapping the three main categories, economic, legal and ethical responsibilities. The centre segment, where all three responsibilities overlap, is where organisations should aspire to operate (Schwartz & Carroll, 2003). Si-

milarly, Fonseca and Carnicelli (2021) suggested a small business social responsibility (SBSR) orbital framework where four component spheres namely, economic, legal, ethical and discretionary, are interconnected and work consistently with each other as well as with internal and external stakeholders.

Visser (2006) looked at Carroll's (1991) pyramid from an African perspective for accuracy and relevance within an emerging and multicultural market. Visser (2011) then defined CSR as an integrated and systematic approach in which organisations build economic capital, good governance, stakeholder responsiveness and improve the natural environment in which that organisation operates. Corporate responsibility can be mapped across five overlapping periods namely; defensive, charitable, promotional, strategic and systemic (Visser, 2011). Visser (2011) suggests that to solve problems and reverse the negative impacts on the environment, as well as social and ethical crisis, organisations should aim at the systemic stage of CSR where innovative business models revolutionise processes towards national and international policies. Increased pressures from society and the environment emphasise the obligation for organisations to operate in a responsible manner (Martínez et al., 2013). When implementing CSR in the systemic stage, strategic change is considered on a macro level to optimise society and the ecosystem.

Recent studies have identified gaps in South African literature on CSR leadership models for large private sector organisations limiting generalisation to SMMEs (Du Preez & Van Zyl, 2015). SMMEs in Butterworth, South Africa, believe CSR only as charity and volunteering, being unaware of other dimensions that may contribute to CSR (Xinwa, 2018). To a large extent, SMME's understand that CSR is good for business performance however, do not create strategies for CSR activities (Xinwa, 2018). CSR activities are therefore less structured and less strategic within small

enterprises (Font & Lynes, 2018; Ibarnia et al., 2020). However, those organisations that acknowledge the value of being committed to social responsibility, attach a greater importance to responsible practises and are more inclined to implement CSR activities (Fonseca & Carnicelli, 2021; Ibarnia et al., 2020). For example, a study of tour operators confirm that managers with strong attitudes to reduce greenhouse gases were more likely to promote CSR strategies (Lin et al., 2018). It is therefore, imperative to consider what drives hospitality SMMEs to engage in CSR activities and investigate the barriers that these SMMEs encounter.

2.2. Drivers of Corporate Social Responsibility

Tools such as policies, programmes and regulations within industry have been developed to assist tourism organisations to promote and practise responsible tourism in South Africa. An example of such tools are the Responsible Tourism Manual for South Africa developed for the Department for Environmental Affairs and Tourism (Spenceley et al., 2002) and South Africa's Tourism Act 3 of 2014. An international example, would be the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDG) (United Nations World Tourism Organization [UNWTO],n.d.).

These tools, when implemented within a CSR strategy, create positive effects within organisations (Jamali et al., 2017; Sousa Filho et al., 2010). The benefits of CSR may act as drivers of CSR engagement in SMMEs, or they may be the positive outcomes of the CSR engagement. However, this distinction is often unclear in literature. Research has often focused on the positive effects of CSR on employee loyalty and job satisfaction, as well as, enhanced business image and financial performance (Sousa Filho et al., 2010; Xinwa, 2018). However, within SMMEs, commitment to CSR is

supported by the personal sense of obligation and values of the owners or managers (Ibarnia et al., 2020; Lenssen et al., 2011).

van Marrewijk (2003) suggests that for a CSR strategy to be successful, it has to be context specific for each individual organisation. Previous studies have revealed that organisations' understanding of CSR differ hence, they practise CSR differently and may only consider one or two dimensions of CSR (Kamanga & Bello, 2018; Klins et al., 2010). CSR in Africa is mainly focused on making a positive difference to society and environmental challenges through philanthropic contributions (Klins et al., 2010; Mzembe et al., 2019). Similarly, Taiwanese tour operators' sustainable actions are driven towards the benefits to society (Lin et al., 2018). For example, in the gambling industry there is a large socio-economic impact which outweighs the social benefits of gambling therefore the organisation's duties and obligations to society are vital to reduce the severity of a negative image (Luo et al., 2019). Most organisations are motivated to engage in CSR for social aspects rather than economic and environmental aspects (Font & Lynes, 2018; Kamanga & Bello 2018). Organisations are encouraged to incorporate CSR as a strategic plan that is part of the organisations' practises (Kamanga & Bello 2018). SMMEs have been passive towards CSR activities and face barriers that hinder them to be proactive (Zou et al., 2021). The identification and elimination of these barriers can assist SMMEs to achieve effective results in CSR implementation (Zou et al., 2021).

2.3. Barriers to Corporate Social Responsibility

The factors that create obstacles or hinder the implementation of a system are known as barriers (Zou et al., 2021). Researchers have recognised many barriers to CSR in developed countries (Sweeney, 2007) and developing countries (Lens-

sen et al., 2011; Luo et al., 2019; Zou et al., 2021). There were very limited studies that specifically analysed barriers of CSR practise in the tourism and hospitality sector. Barriers in CSR implementation from previous studies have identified the most significant barrier is a lack of resources (Lenssen et al., 2011; Sweeney, 2007; Zou et al., 2021). Barriers that inhibit the implementation of CSR activities have been viewed as internal or external (Bello & Kamanga, 2020; Mzembe et al., 2019). Luo et al. (2019) segmented barriers into five perspectives namely, management, diversity, regulation, awareness and resources.

As SMMEs' CSR activities are less structured and less strategic (Font & Lynes, 2018; Ibarnia et al., 2020) and seldom relates to an organisations' core business (Klins et al., 2010) yet measure up to the industry's capabilities (Wut et al., 2021). However, organisations lack the knowledge about how CSR can be integrated strategically into organisation operations, consequently lacking a budget, resources and time. This leads to the assumption that to be sustainable requires an increase in operational costs (Mzembe et al., 2019; Tamajón & Aulet, 2013).

A number of theories have been used to explain the drivers and barriers of tourism and hospitality enterprises to engage in CSR activities. These theories include; institutional theory (Melubo et al., 2019); shareholder theory (Mele, 2008); stakeholder theory (Font & Lynes, 2018) and corporate citizenship theory (Mele, 2008). In the context of SMMEs, there is an advantage to alter how social, environmental and economic impacts could be optimally balanced in collaboration with stakeholder decision making, to develop and implement a successful CSR strategy (Dahlsrud, 2008).

2.4. Stakeholder theory

This study is grounded in the stakeholder theory, developed by Freeman (1984). It was used to study stakeholder groups that have a shared interest in how an organisation operates (Freeman, 1984; Theodoulidis et al., 2017). The word social in CSR, when personalised by stakeholder theory, differentiates specific groups or businesses that are most important to the organisation (Carroll, 1991). Stakeholder theory has contributed to the understanding of CSR either as a descriptive, normative or instrumental perspective. Stakeholder theory as a descriptive perspective, outlines how concepts correspond to how directors think of the interests of shared groups (Brin & Nehme, 2019; Farmaki, 2019; Ghosh, & Jhamb, 2022). As from a normative perspective, this prescribes how managers should deal with stakeholder concerns (Farmaki, 2019). Lastly, an instrumental perspective looks at the connection of management decisions on stakeholder interests and the outcome approach of the CSR activity (Brin & Nehme, 2019; Farmaki, 2019).

Management faces the challenge for deciding which stakeholder merits consideration, as numerous stakeholder groups (employees, consumers, suppliers, shareholders, community, to name a few) require the organisations' attention (Carroll, 1991; Mele 2008). Pressures from various stakeholders promote the development of CSR practises, policies or programmes (Ibarnia et al., 2020) which create value in the long term (Freeman & Dmytriyev, 2017; Mele, 2008). Working with a range of stakeholders allows to further the environmental, social as well as economic goals of an organisation (Broomhill, 2007). Furthermore, taking into consideration the interests of various stakeholder groups allow the organisation to maintain an interrelated and interconnected relationship, which in turn gains the trust and loyalty of all stakeholders (Brin & Nehme, 2019). SMMEs can react quickly and with flexibility to the pressures from stakeholders as their relationships are much closer (Ibarnia et al., 2020).

Most organisations' attention is on traditional stakeholders, namely employees, customers and

shareholders with limited attention on the community and the environment (Jamali, 2008). Research within hospitality literature have viewed stakeholders such as, customers, employees, environment or investors. These stakeholders have proven positive outcomes in terms of business performance (Rhou & Singal, 2020), better customer service, cost savings, improving organisation image or business opportunities (Ibarnia et al., 2020). The incorporation of stakeholder needs has a complementary relationship with greater insight and knowledge creation to provide accurate CSR implementation (Font & Lynes, 2018; Mattera & Baena, 2015). Thereby, requiring taking into consideration the specific CSR issues to be addressed and establishing a means to engage with the stakeholders (Dahlsrud, 2008).

Stakeholder theory provides a theoretical foundation, which was applied in the empirical research. Secondly, the study contributes to the empirical research in the hospitality sector by providing insight to management when considering CSR strategies, as managers will have a clear understanding of the drivers and barriers of CSR engagement. Lastly, this research contributes to the body of literature in tourism as this study addresses the lack of theoretical foundations and provides empirical evidence through the application of stakeholder theory within the hospitality sector.

3. Methodology

This study aims to investigate what drives SMMEs in the hospitality sector to engage in CSR activities and consider what barriers suppress their engagement in South Africa. Through the lens of stakeholder theory, the study investigates which stakeholders are considered the most valuable to hospitality SMMEs. Therefore, four hypotheses were developed:

H1: Hospitality SMMEs engage positively in CSR practises.

H2: Hospitality SMMEs are driven to engage in CSR more for social than economic or environmental considerations.

H3: Hospitality SMMEs economic consideration is the main barrier to CSR engagement.

H4: Hospitality SMMEs attention to stakeholders differs in the engagement of CSR activities.

This research follows a quantitative method that addresses the research objectives through an empirical assessment (Babin & Zikmund, 2016) of the drivers and barriers to CSR engagement. The population considered for this study are SMMEs within the hospitality industry in South Africa. The National Small Business Amendment Act (2004) defines SMMEs in terms of sector, size, total of full-time paid employees, annual turnover and asset value (which excludes fixed property). For the purpose of this study, businesses in the accommodation sector employing less than 200 employees were classified as micro, small and medium hospitality enterprises and constituted the study population. The units of analysis within this population are SMME owners and/or managers as they are highly integrated into the organisation (Schlenker et al., 2019) and are considered to be the most insightful of any CSR practices within their organisation (Melubo et al., 2019).

This study uses non-probability sampling techniques as the units of the sample being chosen had no equal probability of being included (Babin & Zikmund, 2016). Purposive sampling allowed the sample being chosen to meet the characteristics of an SMME within hospitality and snowball sampling allowed for faster and economic results. However, these methods limit the ability to generalise the results (Babin & Zikmund, 2016) beyond hospitality

SMMEs. In accordance with the Protection of Personal Information Act (POPIA) (Republic of South Africa, 2013), contact details that are publicly listed were used to identify SMMEs within hospitality. Hospitality information listed on Provincial tourism websites, tourism association directories or Google were used, notwithstanding the consequences of inundated contact information. The sample size considered for this study is 200 SMMEs within the hospitality sector of South Africa.

The questionnaire used in this study is divided into four sections. The first and second section profiles the owner/managers and their company. The third section is adopted from Tamajón and Aulet (2013) to identify the CSR activities that SMMEs engage in according to environmental, social and economic practices. Ikram et al. (2019) used social and environmental dimensions of CSR, represented by nine items only however, from a SMME perspective the main responsibility is to survive another day. Therefore, incorporating the economic dimension and additional items adds value to the CSR data collection. Drivers and barriers are adopted from Tamajón and Aulet (2013) which are similar to studies by Font et al. (2016) and Sheldon and Park (2011). Lastly, to gauge the CSR practices of a company in respect to a stakeholder approach, items were adapted from Spiller (2000). Items which identify ten best practices of ethical business performance for six stakeholder groups based on a scorecard was adapted to a 5-point Likert scale, where one indicated *'to a minimum extent'* and five *'to a great extent'*. Pilot tests were done amongst peers in July 2021 to ensure the research instrument was free of errors and the instructions were clear guaranteeing both content and face validity of the instrument.

Companies fitting the sample were requested to complete an online survey questionnaire hosted on Qualtrics. The selected organisations were emailed a request put forward to owners and/or managers to complete the questionnaire. Respondents were asked to complete a letter of consent where their confidentiality and anonymity is assured before completing the questionnaire. Respondents were asked to share the questionnaire link with other relevant contacts.

The quantitative data were analysed using the software program SPSS version 27. Descriptive statistics determined the respondent's profile and hospitality context. Secondly, an exploratory factor analysis (EFA) was performed to explore the validity and reliability of the items used to measure CSR, drivers, barriers and stakeholders. Thirdly, average variance extracted (AVE), Cronbach's alpha and composite reliability (CR) to further confirm construct validity and reliability before testing the hypotheses using a standard multiple regression.

4. Results

4.1. Demographic and Business Characteristics

A total of 102 respondents participated in this study representing a 51% response rate. It is evident that the COVID-19 pandemic and harsh government lockdown regulations have impacted the tourism industry (Statistics South Africa, 2020) which could have influenced the low response rate. Descriptive statistical analysis, which includes frequencies and percentages, was used to identify the demographics of the respondents. The respondents were typically older than 56 years old (55.9%) and female (63.7%). The respondents comprised of business owners (67.6%) and managers (32.4%).

As shown in Table 1, many businesses were from the Limpopo Province (21.6%) and most of the businesses were guesthouses (30.4%) and self-catering establishments (27.5%). Most of the establishments have been operating for at least 10 years (46.1%) and employed at least 10 employees (90.2%).

Table 1 | Hospitality SMME characteristics

Location		
Limpopo	22	21.6
KwaZulu Natal	17	16.7
Eastern Cape	13	12.7
Free State	12	11.8
North West	11	10.8
Gauteng	10	9.8
Western Cape	9	8.8
Other (e.g., Northern Cape, Mpumalanga, etc.)	7	6.9
Accommodation category		
Guest house	31	30.4
Self-catering	28	27.5
Bed and breakfast	18	17.6
Lodge	14	13.7
Other (e.g., Hotel, Backpackers, etc.)	11	10.8
Employees employed		
10 or less employees	92	90.2
11 or more employees (but less than 200)	10	9.8
Years of operating		
Less than 10 years	47	46.1
More than 10 years	38	37.3

4.2. Validity and Reliability Tests

In order to measure the validity and reliability of the scales, an exploratory factor analysis (EFA) was performed using the principal components extraction with Varimax rotation. To overcome cross-loadings of items, items having factor loadings smaller than 0.5 were discarded (Gefen & Straub, 2005; Harman, 1976) and the EFA was rerun. The data for the factor analysis deemed suitable for the remaining items. In Table 2, the Bartlett's test of sphericity is significant for all items in drivers (X^2 =1126; df=120; p<0.05), barriers (X^2=154 df=21; p<0.05) and stakeholders (X^2=5168; df=1485; p<0.05). The Kaiser-Meyer-Olkin (KMO) value ranges between 0.7 - 0.9 which is above the required 0.6 cut-off as recommended by Yong and Pearce (2013).

Table 2 | Bartlett's test of sphericity and Kaiser-Meyer-Olkin measure of sampling adequacy

	Bartlett's Test of Sphericity		Kaiser-Meyer-Olkin Measure of Sampling Adequacy
	Approx. Chi-Square (X^2) (p<0.05)	Degrees of freedom (df)	
Drivers	1126	120	0.9
Barriers	154	21	0.7
Stakeholders	5168	1485	0.8

Table 3 represents the items loading onto the respective factors that have been extracted from the factor analysis. Loading scores indicate a strong contribution to the associated latent variable (Gefen & Straub, 2005; Harman, 1976).

The items measuring the drivers of corporate social responsibility loaded onto two factors. The rotation sum of squared loadings from the two factors explained 63.4% of the total variance in the data. The first factor intended to measure the external drivers and the second factor measures the internal drivers as categorised by Bello and Kamanga (2020) and Mzembe et al. (2019). Barrier items loaded onto two factors labelled lack of knowledge and lack of resources. The two factors explained 56.9% of the total variance in the data. Finally, the stakeholders considered for corporate social responsibility loaded onto 10 factors explaining 76.8% of the total variance in the data. Items loaded onto the correct factor however the

items that represented the factor shareholders loaded onto separate factors, namely, internal director/manager practises; employees with shares in the organisation and internal shareholder practises.

Table 3 | Results from the factor analysis of drivers, barriers and stakeholder items

			Factor loading
Drivers	External drivers (ED)	To improve business management data	0.8
		To meet the requirements of a chain/group	0.8
		To meet the requirements of a tour operator	0.8
		To meet legal requirements	0.7
		Improve the income of the company accessing more spending markets	0.7
		To be more competitive in the global market	0.7
		To gain new information, advice and networks	0.7
		For marketing and image benefits	0.7
		For cost savings	0.7
		In response to customer demand	0.7
		To obtain subsidies or grants	0.7
		Because it was easy to implement	0.5
	Internal drivers (ID)	To improve our society	0.9
		To protect the environment	0.8
		It's a personal lifestyle choice	0.8
		Reduce the risk of the company due to environmental degradation	0.6
Barriers	Lack of knowledge (LoK)	I don't know what to do	0.8
		The customers haven't asked for it	0.8
		Lack of motivation	0.7
		Nobody will value it	0.6
	Lack of resources (LoR)	Lack of money	0.9
		Lack of time	0.7
		Management costs can increase	0.6
Stakeholders	Employee practices (EMPL)	Job security	0.8
		Equal employment opportunities	0.8
		Learning and development opportunities	0.7
		Community spirit	0.7
		Competent leadership	0.7
		Fulfilling work	0.7
		Effective communication	0.7
		A healthy and safe work environment	0.7
		Fair remuneration	0.6
	Environmental practices (ENVIR)	Monitoring, minimizing and taking responsibility for releases to the environment	0.8
		Waste management	0.8
		Energy conservation	0.8
		Materials policy of reduction, reuse and recycling	0.8
		Effective emergency response	0.7
		Environmental policies, organization and management	0.7
		Public dialogue and disclosure	0.7
		Environmental requirements for suppliers	0.6
		Product stewardship	0.6
	Community practices (COMM)	Support for the local community	0.8
		Direct involvement in community projects and affairs	0.8
		Campaigning for environmental and social change	0.8
		Efficient and effective community activity	0.8
		Community volunteer programs	0.8
		Disclosure of environmental and social performance	0.7
		Support for education and job training programs	0.6
		An employee-led approach to philanthropy	0.6
		Generous financial donations	0.6
	Suppliers practices (SUPP)	Fair and competent handling of conflicts and disputes	0.7
		Clear expectations	0.7
		Reliable anticipated purchasing requirements	0.7
		Pay fair prices and bills according to terms agreed upon	0.7
		Encouragement to provide innovative suggestions	0.7
		Develop and maintain long-term purchasing relationships	0.6
		Utilize local suppliers	0.5
	Customer practices (CUST)	Full product disclosure	0.8
		Value for money	0.8
		Truthful promotion	0.8
		Customer dialogue	0.7
		Rapid and respectful responses to customer comments/concerns	0.7
		Safe products	0.6
	Internal director and manager practices (INT SHARE)	Annual reports provide a picture of company's performance	0.8
		Access to company's directors and senior managers	0.7
		Clear long-term business strategy	0.6
		Corporate governance issues are well managed	0.6
	Shareholder practices (SHARE)	Disseminate comprehensive and clear information	0.8
		Develop and build relationships with shareholders	0.8
		Good rate of long-term return to shareholders	0.6
	Internal staff shareholder practices (STAFFSHARE)	Encourage staff ownership of shares	0.8
		Clear dividend policy and payment of appropriate dividends	0.7
	(SHARE)	Sourcing from minority-owned suppliers	0.7

Under the paradigm of Multitrait-Multimethod (MTMM) Matrix developed by Campbell and Fiske (1959), convergent validity was identified in each factor as variable items correlates significantly with similar items in the same factor. Similarly, each item loaded onto a single factor and there was no cross-loadings of items onto other factors (Table 3), thereby satisfying discriminant validity (Gefen & Straub, 2005). Furthermore, low correlations were identified amongst the items of different factors as recommended by Zhu (2000). Following the criteria suggested by Fornell and Larcker (1981), discriminant validity is further established when the latent variables account for more variance in its associated factor than other variables. To satisfy this requirement the average variance extracted (AVE) was compared to the squared correlation coefficient of that factor (Henseler et al., 2015). According to Gefen and Straub (2005), this test can be accepted in the MTMM Matrix (Table 4). The AVE values met the minimum cut-off value 0.5 (Hair et al., 2010) for all factors.

Table 4 | Multitrait-Multimethod (MTMM) Matrix of validity

	Drivers		Barriers							Stakeholders		
	IV	ED	LoR	LoK	Comm	Envir	Empl	Cust	Supp	Int share	Share	Staffshare
ID	**0.613**											
ED	0.622	**0.503**										
LoR	0.101	0.156	**0.521**									
LoK	-0.089	0.096	0.398	**0.501**								
Comm	0.201	0.249	0.173	-0.044	**0.530**							
Envir	0.415	0.370	-0.047	0.008	0.410	**0.530**						
Empl	0.463	0.293	0.124	0.054	0.277	0.487	**0.512**					
Cust	0.537	0.430	0.047	-0.091	0.293	0.404	0.623	**0.532**				
Supp	0.490	0.480	0.084	0.076	0.265	0.602	0.674	0.625	**0.462**			
Int share	0.454	0.428	0.025	0.048	0.228	0.327	0.480	0.546	0.540	**0.446**		
Share	0.270	0.346	0.040	0.029	0.323	0.315	0.302	0.365	0.362	0.598	**0.512**	
Staff share	0.234	0.312	0.100	0.073	0.360	0.080	0.232	0.308	0.256	0.494	0.479	**0.523**

The AVE from the factors were more than the squared correlation indicating adequate/sufficient discriminant validity among the factors (Henseler et al., 2015). The Cronbach's alpha coefficient values met the minimum cut-off value of 0.7 (Pallant, 2020). However, the 'lack of resources barrier' is sensitive to a low Cronbach alpha ($\alpha=0.6$) value due to only having three items in the scale. Based on Yang and Green (2011), the set of items do have a degree of internal consistency as a two item scale suggests a Cronbach alpha value greater than 0.4 and an average inter item correlation of 0.3. Similarly, the composite reliability (CR) was used to assess the measurement reliability, these values exceeded the cut-off value of 0.7.

The criterion of the MTMM Matrix was reached if reliability (RE) is greater than convergent validity (CV) and discriminant validity (DV) therefore RE>CV>DV (Zhu, 2000). The model therefore provides the desired construct validity (Henseler et al., 2015). The EFA indicated an acceptable measurement for the scales used to measure drivers, barriers and stakeholders therefore are reliable for further analysis.

4.3. Hypotheses Testing

To examine the hypotheses a standard multiple regression was performed. The purpose of this study is to evaluate the drivers and barriers of CSR

engagement within hospitality SMMEs. From the multiple regression analysis, it could be concluded that all the required assumptions were met. The adjusted R^2 summarises the model of the independent variable, internal and external drivers, in combination explained 55.4% variance in the dependent variable, environmental CSR, 57.7% in philanthropic CSR, 51.4% in social CSR and 28.6% in economic CSR. The adjusted R^2 of barriers, lack of resources and lack of knowledge, only explained 4% in economic CSR. The independent variable, stakeholders' summarised variances between 23.8% - 41.7% in the dependent variables. The re-

gression model is statistically significant however, barriers were statistically significant in economic CSR only furthermore stakeholders were significantly different in each CSR practice. As a result, it is concluded that the overall model predicts CSR well.

H_1 suggested that hospitality SMMEs engage positively in CSR practices. In Table 5, a positive relationship is identified between the constructs of corporate social responsibility. The results support H_1. CSR is positively practiced within hospitality SMMEs.

Table 5 | Corporate social responsibility inter-correlation

	Environmental CSR	Social CSR	Philanthropic CSR	Economic CSR
Environmental CSR	1.00	0.56	0.67	0.40
Social CSR	0.56	1.00	0.66	0.51
Philanthropic CSR	0.67	0.66	1.00	0.48
Economic CSR	0.40	0.51	0.48	1.00

H_2 predicts that hospitality SMMEs are driven to engage in CSR more for social than economic, or environmental considerations. Social CSR practices suggest a strong relationship in both internal drivers ($r=0.66$, $n=102$, $p<0.05$) and external drivers ($r=0.64$, $n=102$, $p<0.05$). However, the results indicate a larger, positive relationship between internal drivers with environmental CSR practices ($r=0.75$, $n=102$, $p<0.05$) and external drivers with philanthropic CSR practices ($r=0.74$, $n=102$, $p<0.05$).

Although social CSR practices were statistically significant in the multiple regression analysis, it can be observed in Table 6, that internal drivers ($\beta=0.68$) were a bigger predictor on environmental CSR practices.

Therefore, the results did not support H_2. Concerns over the deterioration of the environment has created awareness to protect the environment and minimise the impacts arising from the activities of organisations. Studies have found that environmental responsibility is the most common CSR practiced within hospitality and tourism industry

(Wut et al., 2021). Positive managerial attitudes predict better environmental performance more than seeking legitimacy and competitiveness (Hamann et al., 2017).

Table 6 | Standardized coefficients beta for driver predictors

		Standardized coefficient	
		Beta (β)	Sig.
Environmental CSR			0.00
	Internal drivers	0.68	
	External drivers	0.11	
Philanthropic CSR			0.00
	Internal drivers	0.22	
	External drivers	0.61	
Social CSR			0.00
	Internal drivers	0.44	
	External drivers	0.37	
Economic CSR			0.00
	Internal drivers	0.38	
	External drivers	0.23	

H_3 suggests that economic consideration is the main barrier to CSR engagement. In table 7, CSR practices identified statistical significance in economic CSR practices ($p<0.05$) while the others showed no statistical significance ($p>0.05$).

Table 7 | Standardized coefficients beta for barrier predictors

		Standardized coefficient Beta (β)	Sig.
Environmental CSR			0.35
	Lack of resources	0.16	
	Lack of knowledge	-0.06	
Philanthropic CSR			0.21
	Lack of resources	0.14	
	Lack of knowledge	0.07	
Social CSR			0.07
	Lack of resources	0.23	
	Lack of knowledge	0.00	
Economic CSR			0.05
	Lack of resources	0.26	
	Lack of knowledge	-0.05	

Lack of resources was identified as a larger predictor of barriers in economic CSR practices (β=0.26). Therefore, H_3 is supported. Studies have proven that SMMEs lack resources meanwhile the pressures of the organisation surviving is their main priority (Bakos et al., 2020).

H_4 suggested that hospitality SMMEs attention to stakeholders differ in the engagement of CSR activities. In table 8, different stakeholder practises are considered in the different CSR activities.

Table 8 | Standardized coefficients beta for stakeholder predictors

		Standardized coefficient Beta (β)	Sig.
Environmental CSR			
	Environmental practises	0.35	0.00
Philanthropic CSR			
	Internal staff shareholder practises	0.22	0.05
Social CSR			
	Suppliers practises	0.28	0.05
Economic CSR			
	Employee practises	0.62	0.00
	Internal director/manager practises	0.24	0.04

Therefore, the results support H_4. Jain et al. (2017) confirm that industries prioritise stakeholders differently. Hence, industries have their own view of stakeholder legitimacy. The larger predictor was the employee stakeholder in the outcome, economic CSR practises (β=0.62). Owners and managers are concerned about their employees' quality of life and work. Kim et al. (2018) found that economic and philanthropic CSR practises within hospitality positively affected employees'

quality of working life (QWL) and quality of life (QoL).

5. Discussion

The purpose of the study was to examine the drivers and barriers of CSR engagement. CSR adoption differs in terms of organisational context, size, industry and country (Carroll, 2016). There is a gap in literature between developing and developed countries to meet CSR obligations as well as, the perceptions of what should be done, as CSR is supported in principal however, requires resources, strategy, knowledge, commitment and work (Sheldon & Park, 2011). These differences in CSR adoption presents a tainted image of CSR practises (Wu et al., 2021). This study contributes to the body of literature within the context of SMMEs in the hospitality sector of South Africa and their engagement of CSR activities.

Dahlsrud (2008) states that the definition of CSR is constituted by the specific CSR issues of an organisation and is therefore context independent. In the context of this study, the drivers to CSR engagement within hospitality SMMEs are driven either internally or externally. In this study, environmental, social and economic responsibility are driven by an owners' or managers' personal lifestyle choice to engage in CSR, this is an internal driver. However, owner or managers philanthropic responsibility are motivated by external drivers to save costs or improve their marketing and image of the SMME.

Hospitality SMMEs are mainly driven to their responsibility to protect the environment, through energy and water saving techniques. Hospitality establishments incur environmental costs in terms of energy and water consumption and a reduction in consumption can benefit the bottom-line as well as reduce the environmental impact (Rhou & Singal, 2020). Tourism intermediaries are developing

CSR policies committed to environmental protection, generally because it is the easiest and most identifiable (Ibarnia et al., 2020). SMMEs in hospitality agree that environmental protection is the main driver to reduce the risk of the company due to environmental degradation.

The hospitality SMMEs also practise philanthropic responsibilities by encouraging their customers to purchase or consume local products. Such as local, fresh and sustainable foods or locally crafted products or souvenirs. Therefore, promoting civic attitudes amongst their clients. This is externally driven as a result to cost savings for hotels, that do not have to keep stock, and can focus on their main product offering. Corporate philanthropy is described as "all forms of business giving" (Carroll, 2016) and is often viewed as secondary to business as usual (Font & Lynes, 2018). Visser (2006) states that philanthropic CSR in Africa aims to counteract the socio-economic impacts of society through community development and empowerment opportunities. As a result, local staff members with a shared interest in the operation of the SMME benefit from the philanthropic responsibility.

The hospitality SMMEs also contribute to social responsibility by promoting gender equality in the employment practise and encourages respect for culture and language. The owners or managers main drive to practise social responsibility is their personal lifestyle choice and drive to improve the local community and society. As organisations cannot operate in isolation, they require the support from other stakeholders, such as employees to offer services to the customers; or relying on local suppliers for outsourced services, and in turn, maintain the growth of the tourism sector (Wut et al., 2021).

These hospitality SMMEs promote a healthy and safe working environment for their employees and consider their economic responsibility towards staff salaries to be above industry average. To these organisations, their employees are a key stakeholder. Owners or managers of SMMEs are internally driven to ensure their employees' quality of life is improved by ensuring industry specific salaries and training and development programs. Kim et al. (2018) study of QWL and QoL as an outcome of CSR found that philanthropic and economic CSR positively affected employees' QWL and QoL while legal and ethical CSR had no effect. As employees are mostly at work, rather than at home, it is crucial that hospitality owners or managers consider the wellbeing of their employees and strive to be a good corporate citizen (Kim et al., 2018). The COVID-19 pandemic has created instability in job security especially for tourism and hospitality therefore investing in employees may become more critical for business success (Lee, 2020).

However, hospitality SMMEs are limited in their available resources and lack the financial means to be more economically and socially responsible. In contrast, owners and managers do not consider lack of resources to be significant when practicing environmental and philanthropic CSR. Zou et al. (2021) confirms SMMEs invest in environmental CSR however, are constrained by their lack of available financial resources, which are vital for the survival of the SMME.

6. Conclusion

This study offers meaningful practical implications for policy makers in how SMMEs in the hospitality sector can implement CSR. Through the lens of stakeholder theory and its relationship with CSR, it is evident that owners or managers of hospitality SMMEs tend to reflect their own values and beliefs in CSR implementation and do not reflect the expectations placed on them by other stakeholders (Font et al., 2016) . There remain opportunities to engage with these stakeholders in the journey for corporate sustainability and responsibility (Font & Lynes, 2018). Owners and mana-

gers can better respond to the interests of society by considering a collaborative approach that includes various stakeholders in the organisation (da Costa Santarém, da Silva & dos Santos, 2014). Owners and managers should consider a voluntary board of directors, or a "council" for CSR. These members will represent the shared interests of various stakeholders and draw a strategy to align both organisation and stakeholders' goals in a CSR strategy (Brin & Nehme, 2019).

The results of this study suggests that owners should consider a more strategic approach to CSR practises and establish policies that define CSR within their own SMME whilst considering the perspectives of important stakeholders. Policy developed by government may be used as a guide to hospitality SMMEs to promote and practise responsible tourism in their own organisation, for example, the Responsible Tourism Manual for South Africa, the Republic of South Africa Tourism Act 3 of 2014 and the 2030 Agenda for Sustainable Development. The effectiveness of the CSR strategy and the communication between stakeholders will result in closer relationships; improved perceptions of corporate image (Ikram et al., 2019); access to cost-effective knowhow; outsource costs and responsibilities (Font & Lynes, 2018).

References

Babin, B. J., & Zikmund, W. G. (2016). *Essentials of marketing research* (6th ed.). Cengage Learning.

Bakos, J., Siu, M., Orengo, A., & Kasiri, N. (2020). An analysis of environmental sustainability in small & medium-sized enterprises: Patterns and trends. *Business Strategy and the Environment, 29*(3), 1285-1296. https://doi.org/10.1002/bse.2433

Bello, F. G., & Kamanga, G. (2020). Drivers and barriers of corporate social responsibility in the tourism industry: The case of Malawi. *Development Southern Africa, 37*(2), 181-196. https://doi.org/10.1080/0376835X.2018.1555028

Bowen, H. R. (1953). *Social responsibility of the businessman.* Harper.

Bowen, H. R. (2013). *Social responsibilities of the businessman.* University of Iowa Press. https://books. google.co.za/books?id=ALIPAwAAQBAJ&printsec= frontcover&source=gbs_ViewAPI&redir_esc=y#v= onepage&q&f=false

Brin, P., & Nehme, M. N. (2019). Corporate social responsibility: Analysis of theories and models. *EUREKA: Social and Humanities, 5*, 22-30. https://doi.org/10.21303/2504-5571.2019.001007

Broomhill, R. (2007). *Corporate socal responsibility: Key issues and debates* (Vol. 1). Don Dunstan Foundation.

Camilleri, M. A. (2017). Corporate sustainability and responsibility: Creating value for business, society and the environment. *Asian Journal of Sustainability and Social Responsibility, 2*(1), 59-74. https://doi.org/10.1186/s41180-017-0016-5

Campbell, D. T., & Fiske, D. W. (1959). Convergent and discriminant validation by the multitrait-multimethod matrix. *Psychological bulletin, 56*(2), 81-105.

Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *The Academy of Management Review, 4*(4), 497-505.

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

Carroll, A. B. (2016). Carroll's pyramid of CSR: Taking another look. *International Journal of Corporate Social Responsibility, 1*(1), 1-8. https://doi.org/10.1186/s40991-016-0004-6

Chi, C. G. Q., Wen, B., & Ouyang, Z. (2020). Developing relationship quality in economy hotels: The role of perceived justice, service quality, and commercial friendship. *Journal of Hospitality Marketing & Management, 29*(8), 1027-1051. https://doi.org/10.1080/19368623.2020.1748158

Dahlsrud, A. (2008). How corporate social responsibility is defined: an analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management, 15*(1), 1-13. https://doi.org/10.1002/csr.132

de Jong, A. S. (2017). *Corporate social responsibility of South African tour operators: A practice theory approach* [Unplublished thesis Wageningen University and Research]. https://edepot.wur.nl/423882

Du Preez, R., & Van Zyl, L. T. (2015). Toward the development of a corporate social responsibility leadership questionnaire: An adaptation of the LBI-2. *SA Journal of Industrial Psychology, 41*(1), 1-18. https://doi.org/10.4102/sajip.v41i1.1256

Farmaki, A. (2019). Corporate social responsibility in hotels: A stakeholder approach. *International Journal of Contemporary Hospitality Management, 31*(6), 2297-2320. http://dx.doi.org/10.1108/IJCHM-03-2018-0199

Fonseca, A. P., & Carnicelli, S. (2021). Corporate social responsibility and sustainability in a hospitality family business. *Sustainability, 13*(7091), 1-19. https://doi.org/10.3390/su13137091

Font, X., Garay, L., & Jones, S. (2016). Sustainability motivations and practices in small tourism enterprises in European protected areas. *Journal of Cleaner Production, 137*, 1439-1448. https://doi.org/10.1016/j.jclepro.2014.01.071

Font, X., & Lynes, J. (2018). Corporate social responsibility in tourism and hospitality. *Journal of Sustainable Tourism, 26*(7), 1027-1042. https://doi.org/10.1080/09669582.2018.1488856

Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of Marketing Research, 18*(1), 39-50.

Freeman, E. (1984). *Strategic management: a stakeholder approach.* Pitman.

Freeman, R. E., & Dmytriyev, S. (2017). Corporate social responsibility and stakeholder theory: Learning from each other. *Symphonya Emerging Issues in Management,* (1), 7-15. https://doi.org/10.4468/2017.1.02freeman.dmytriyev

Gefen, D., & Straub, D. (2005). A practical guide to factorial validity using PLS-graph: Tutorial and annotated example. *Communications of the Association for Information Systems, 16*(1), 91-109. https://doi.org/10.17705/1CAIS.01605

Gilal, F. G., Channa, N. A., Gilal, N. G., Gilal, R. G., Gong, Z., & Zhang, N. (2020). Corporate social responsibility and brand passion among consumers: Theory and evidence. *Corporate Social Responsibility & Environmental Management, 27*(5), 2275-2285. https://doi.org/10.1002/csr.1963

Ghosh, P., & Jhamb, D. (2022). The role of Stakeholders in Enhancing Service Quality in Hospitality Education: An Application of Stakeholder Theory. *Revista Turismo & Desenvolvimento, 38*, 9-21. https://doi.org/10.34624/rtd.v38i0.27298

Hair, J., Black, W., Babin, B., & Anderson, R. (2010). *Multivariate data analysis* (7th ed.). Prentice-Hall, Inc.

Hamann, R., Smith, J., Tashman, P., & Marshall, R. S. (2017). Why do SMEs go green? An analysis of wine firms in South Africa. *Business & Society, 56*(1), 23-56. https://doi.org/10.1177/0007650315575106

Harman, H. H. (1976). *Modern factor analysis* (3rd. rev. ed.). The University of Chicago. (Original work published 1960)

Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant validity in variance-based structural equation modeling. *Journal of the Academy of Marketing Science, 43*(1), 115-135. https://doi.org/10.1007/s11747-014-0403-8

Ibarnia, E., Garay, L., & Guevara, A. (2020). Corporate social responsibility (CSR) in the travel supply chain: A literature review. *Sustainability, 12*(23), 1-21. https://doi.org/10.3390/su122310125

Ikram, M., Sroufe, R., Mohsin, M., Solangi, Y. A., Shah, S. Z. A., & Shahzad, F. (2019). Does CSR influence firm performance? A longitudinal study of SME sectors of Pakistan. *Journal of Global Responsibility, 11*(1), 27-53. https://doi.org/10.1108/JGR-12-2018-0088

Iyer, G. R., & Jarvis, L. (2019). CSR adoption in the multinational hospitality context. *International Journal of Contemporary Hospitality Management, 31*(6), 2376-2393. https://doi.org/10.1108/IJCHM-06-2018-0451

Jain, T., Aguilera, R. V., & Jamali, D. (2017). Corporate stakeholder orientation in an emerging country context: A longitudinal cross industry analysis. *Journal of Business Ethics, 143*(4), 701-719. https://doi.org/10.1007/s10551-016-3074-1

Jamali, D., Lund-Thomsen, P., & Jeppesen, S. (2017). SMEs and CSR in developing countries. *Business and Society, 56*(1), 11-22. https://doi.org/10.1177/0007650315571258

Kamanga, G., & Bello, F. G. (2018). Exploring corporate social responsibility (CSR) adoption in the tourism industry: The case of Malawi. *Tourism Review International, 22*(2), 117-130. https://doi.org/10.3727/154427218X15319286372270

Kim, H., Woo, E., Uysal, M., & Kwon, N. (2018). The effects of corporate social responsibility (CSR) on employee well-being in the hospitality industry. *International Journal of Contemporary Hospitality Management, 30*(3), 1584-1600. https://doi.org/10.1108/IJCHM-03-2016-0166

Klins, U., Van Niekerk, J. H., & Smit, A. (2010). Africa. In W. Visser & N. Tolhurst (Eds.), *The world guide to CSR: A country-by-country analysis of corporate sustainability and responsibility* (pp. 2-14). Greenleaf Publishing Limited.

Latapí Agudelo, M. A., Jóhannsdóttir, L., & Davídsdóttir, B. (2019). A literature review of the history and evolution of corporate social responsibility. *International Journal of Corporate Social Responsibility, 4*(1), 1-23. https://doi.org/10.1186/s40991-018-0039-y

Latif, K. F., Pérez, A., & Sahibzada, U. F. (2020). Corporate social responsibility (CSR) and customer loyalty in the hotel industry: A cross-country study. *International Journal of Hospitality Management, 89.* https://doi.org/10.1016/j.ijhm.2020.102565

Lee, S. (2020). Corporate social responsibility and COVID-19: Research implications. *Tourism Economics.* https://doi.org/10.1177/1354816620978136

Lenssen, G., Arevalo, J. A., & Aravind, D. (2011). Corporate social responsibility practices in India: approach, drivers, and barriers. *Corporate Governance: The International Journal of Business in Society, 11*(4), 399-414. https://doi.org/10.1108/14720701111159244

Lin, L. P., Yu, C. Y., & Chang, F. C. (2018). Determinants of CSER practices for reducing greenhouse gas emissions: from the perspectives of administrative managers in tour operators. *Tourism Management, 64,* 1-12. https://doi.org/10.1016/j.tourman.2017.07.013

Luo, J. M., Huang, G. Q., & Lam, C. F. (2019). Barriers to the implementation of corporate social responsibility in gaming industry. *Journal of Quality Assurance in Hospitality & Tourism,* 1-24. https://doi.org/10.1080/1528008X.2018.1563019

Martínez, P., Pérez, A., & del Bosque, I. R. (2013). Measuring corporate social responsibility in tourism: Development and validation of an efficient measurement scale in the hospitality industry. *Journal of Travel & Tourism Marketing, 30*(4), 365-385. https://doi.org/10.1080/10548408.2013.784154

Mattera, M., & Baena, V. (2015). The key to carving out a high corporate reputation based on innovation: Corporate social responsibility. *Social Responsibility Journal, 11*(2), 221-241. https://doi.org/10.1108/SRJ-03-2013-0035

Mele, D. (2008). Corporate social responsibility theories. In A. Crane, A. Mc Williams, D. Matten, J. Moon, & D. S. Siegel (Eds.), *The Oxford handbook of corporate social responsibility* (pp. 47-82). Oxford University Press.

Melubo, K., Lovelock, B., & Filep, S. (2019). Motivations and barriers for corporate social responsibility engagement: evidence from the Tanzanian tourism industry. *Tourism and Hospitality Research, 19*(3), 284-295. https://doi.org/10.1177/1467358417742685

Mzembe, A. N., Melissen, F., & Novakovic, Y. (2019). Greening the hospitality industry in the developing world: Analysis of the drivers and barriers. *Business Ethics: A European Review, 28*(3), 335-348. https://doi.org/10.1111/beer.12217

National Department of Tourism. (2014). *Tourism Act No. 3 of 2014.* https://www.gov.za/documents/tourism-act-0?gclid=CjOKCQjw6-SDBhCMARIsAGbI7UhAeHU9VMjzfDBfM6FnUl_BPn7zECUx6PXl1PcfrBHcd58zByRUnPAaAiWNEALw_wcB#

Pallant, J. (2020). *SPSS survival manual: A step by step guide to data analysis using IBM SPSS* (7th ed.). Allen & Unwin.

Republic of South Africa. (2004). *The National Small Business Amendment Act No. 29 of 2004.* https://www.gov.za/sites/default/files/gcis_document/201409/a29-04.pdf

Republic of South Africa. (2013). *Protection of Personal Information Act No. 4 of 2013.* https://www.gov.za/sites/default/files/gcis_document/201409/3706726-11act4of2013popi.pdf

Rhou, Y., & Singal, M. (2020). A review of the business case for CSR in the hospitality industry. *International Journal of Hospitality Management, 84,* 1-10. https://doi.org/10.1016/j.ijhm.2019.102330

Santarém, F. da C., Silva, R. A. da, & Santos, P. T. dos. (2014). A new approach to assess the ecotourism potential in protected areas: the case study of Peneda-Gerês National Park. *Journal of Tourism & Development, 4*(21/22), 303-313. https://doi.org/10.34624/rtd.v4i21/22.12369

Schlenker, K., Edwards, D., & Watts-Seale, C. (2019). Modelling engagement of small and medium tourism enterprises. In D. Lund-Durlacher, V. Dinica, D. Reiser, & M. S. Fifka (Eds.), *Corporate sustainability and responsibility in tourism: A transformative concept* (pp. 117-134). Springer Nature Switzerland AG.

Schwartz, M. S., & Carroll, A. B. (2003). Corporate social responsibility: A three-domain approach. *Business Ethics Quarterly, 13*(4), 503-530. https://doi.org/10.5840/beq200313435

Sheldon, P., & Park, S.-Y. (2011). An exploratory study of corporate social responsibility in the U.S. travel industry. *Journal of Travel Research, 50*(4), 392-407. https://doi-org.uplib.idm.oclc.org/10.1177/0047287510371230

Small Enterprise Development Agency [SEDA]. (2022). *SMME quarterly update: 3rd quarter 2021.* http://www.seda.org.za/Publications/Publications/SMME%20Quarterly%202021Q3%20(002).pdf

Sousa Filho, J. M., Wanderley, L. S. O., Gomez, C. P., & Farache, F. (2010). Strategic corporate social responsibility management for competitive advantage. *Brazilian Administration Review, 7*(3), 294-309.

Spenceley, A., Relly, P., Keyser, H., Warmeant, P., McKenzie, M., Mataboge, M., Norton, P., Mahlangu, S., & Seif, S. (2002). *Responsibile tourism manual for South Africa.* https://www.tourism.gov.za/CurrentProjects/ResponsibleTourism/Responsible%20Tourism/Responsible%20Tourism%20Manual.pdf

Spiller, R. (2000). Ethical business and investment: A model for business and society. In J. Sójka & J. Wempe (Eds.), *Business challenging business ethics: New instruments for coping with diversity in international business: The 12th annual EBEN conference* (pp. 149-160). Springer Science+Business Media. https://doi.org/10.1007/978-94-011-4311-0_15

Statistics South Africa. (2020). *SA tourism industry struggles amidst COVID-19 pandemic.* http://www.statssa.gov.za/?p=14281

Sucheran, R. (2016). Corporate social responsibility (CSR) in the hotel and lodge sector in KwaZulu-Natal, South Africa. *African Journal of Hospitality, Tourism and Leisure, 5*(3), 1-17.

Sweeney, L. (2007). Corporate social responsibility in Ireland: Barriers and opportunities experienced by SMEs when undertaking CSR. *Corporate Governance, 7*(4), 516-523. https://doi.org/10.1108/14720700710820597

Tamajón, L. G., & Aulet, F. X. (2013). Corporate social responsibility in tourism small and medium enterprises evidence from Europe and Latin America. *Tourism Management Perspectives, 7*, 38-46. https://doi.org/10.1016/j.tmp.2013.03.002

Testa, F., Boiral, O., & Heras, S. I. (2018). Improving CSR performance by hard and soft means: The role of organizational citizenship behaviours and the internalization of CSR standards. *Corporate Social Responsibility and Environmental Management, 25*(5), 853-865. https://doi.org/10.1002/csr.1502

Theodoulidis, B., Diaz, D., Crotto, F., & Rancati, E. (2017). Exploring corporate social responsibility and financial performance through stakeholder theory in the tourism industries. *Tourism Management, 62*, 173-188. https://doi.org/10.1016/j.tourman.2017.03.018

Tseane-Gumbi, L. A. (2015). *Social responsibility of the tourism businesses in the Western Cape Province of South Africa* [Unpublished Doctor of Philosophy thesis University of South Africa]. http://uir.unisa.ac.za/bitstream/handle/10500/20227/thesis_tseane-gumbi_la.pdf?isAllowed=y&sequence=1

Tuokuu, F. X. D., & Amponsah-Tawiah, K. (2016). Corporate social responsibility: Is it an alternative to government? *Journal of Global Responsibility, 7*(1), 26-38. https://doi.org/10.1108/JGR-05-2015-0007

United Nations World Tourism Organization. (n.d.). *17 Sustainable development goals.* https://www.unwto.org/tourism-in-2030-agenda

van Marrewijk, M. (2003). Concepts and definitions of CSR and corporate sustainability: Between agency and communion. *Journal of Business Ethics, 44*(2), 95-105. https://doi.org/10.1023/A:1023331212247

Visser, W. (2006). Revisiting Carroll's CSR pyramid: an African perspective. In M. Huniche & E. R. Pedersen (Eds.), *Corporate citizenship in developing countries: New partnership perspectives* (pp. 29-56). Copenhagen Business School Press.

Visser, W. (2008). Corporate social responsibility in developing countries. In A. Mc Williams, D. Matten, J. Moon, & D. S. Siegel (Eds.), *The Oxford handbook of corporate social responsibility* (pp. 473-502). Oxford University Press.

Visser, W. (2011). *The age of responsibility : CSR 2.0 and the new DNA of business.* Wiley.

Wu, Y., Farrukh, M., Raza, A., Meng, F., & Alam, I. (2021). Framing the evolution of the corporate social responsibility and environmental management journal. *Corporate Social Responsibility and Environmental Management, 28*(4), 1397-1411. https://doi.org/10.1002/csr.2127

Wut, T. M., Xu, B., & Wong, H. S. M. (2021). A 15-year review of "corporate social responsibility practices" research in the hospitality and tourism industry. *Journal of Quality Assurance in Hospitality & Tourism*, 1-35. https://doi.org/10.1080/1528008X.2020.1864566

Xinwa, L. (2018). *The impact of corporate social responsibility on the performance of selected small, medium and micro sized enterprises in the Butterworth area* [Unpublished Masters thesis University of Technology]. http://hdl.handle.net/10321/3282

Yang, Y., & Green, S. B. (2011). Coefficient alpha: A reliability coefficient for the 21st century? *Journal of Psychoeducational Assessment, 29*(4), 377-392. https://doi.org/10.1177/0734282911406668

Yong, A. G., & Pearce, S. (2013). A beginner's guide to factor analysis: Focusing on exploratory factor analysis.

Tutorials in Quantitative Methods for Psychology, 9(2), 79-94. https://doi.org/10.20982/tqmp.09.2.p079

Zhu, W. (2000). Which should it be called: Convergent validity or discriminant validity? *Research Quarterly for Exercise and Sport, 71*(2), 190-194. https://doi.org/10.1080/02701367.2000.10608897

Zou, Z., Liu, Y., Ahmad, N., Sial, M. S., Badulescu, A., Zia-Ud-Din, M., & Badulescu, D. (2021). What prompts small and medium enterprises to implement CSR? A qualitative insight from an emerging economy. *Sustainability, 13*(952), 1-16. https://doi.org/10.3390/su13020952