

MDPI

Concept Paper

# Challenges and Solutions for Corporate Social Responsibility in the Hospitality Industry

Ajay Khatter D

William Angliss Institute, Melbourne 3000, Australia; ajay.khatter@angliss.edu.au

Abstract: The hospitality sector's corporate social responsibility (CSR) is dynamic and constantly evolving. This article examines CSR implementation in the hospitality industry and investigates the growing prevalence of CSR initiatives. This research examines the implementation and challenges of CSR in the hospitality sector through a qualitative literature review methodology. The study highlights trends such as community engagement, ethical labour practices, and sustainable resource utilisation while identifying barriers like financial constraints and stakeholder resistance. Moreover, it examines the determinants that influence these patterns, including consumer inclinations, governmental policies, and industry recognition of the social and ecological repercussions. This research enhances the field of theory by consolidating and expanding upon current knowledge regarding CSR, building on Archie Carroll's Pyramid theory's focus on economic, legal, ethical, and philanthropic responsibilities and R. Edward Freeman's Stakeholder Theory's emphasis on business ethics and corporate governance. Modifications are made to these frameworks to adhere to the precise requirements of the hospitality industry. This research presents an alternative perspective on the intricate relationship between environmental sustainability, social accountability, and financial prosperity within the hospitality sector. This study questions the idea that CSR is either a mandatory obligation or an optional behaviour. Key findings reveal that integrating CSR into business strategies enhances operational efficiency, stakeholder trust, and financial performance. By building on established theoretical frameworks, this research provides actionable insights. It contributes to the global discourse on sustainability, offering a nuanced perspective on the hospitality industry's evolving role in advancing environmental, social, and financial prosperity.

**Keywords:** community; CSR; hospitality; stakeholders; strategy



Academic Editor: Manfred Max Bergman

Received: 18 December 2024 Revised: 15 January 2025 Accepted: 22 January 2025 Published: 23 January 2025

Citation: Khatter, A. Challenges and Solutions for Corporate Social Responsibility in the Hospitality Industry. *Challenges* **2025**, *16*, 9. https://doi.org/10.3390/challe16010009

Copyright: © 2025 by the author. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (https://creativecommons.org/ licenses/by/4.0/).

## 1. Introduction

This study's research question pertains to "how hospitality organisations can initiate their pursuit of CSR, effectively address the obstacles encountered, and successfully implement viable solutions". This study aims to address this question through a literature review methodology.

Within the hospitality industry, CSR pertains to the voluntary initiatives and ethical values organisations adopt, in addition to their legal obligations, to promote environmental and community goals [1]. This concept incorporates the conservation of the environment, equitable treatment of all individuals, economic development, and cooperation with diverse populations [2]. CSR in the hospitality industry encompasses a range of initiatives, including community engagement, environmentally sustainable business practices, and managing a sustainable supply chain. CSR in this industry refers to the endeavours of

Challenges 2025, 16, 9 2 of 18

organisations to mitigate detrimental effects on the surrounding environment and community. CSR has evolved from a sporadic undertaking to a vital strategy imperative for an organisation to uphold its reputation and gain a competitive edge [3]. This approach considers the preferences of different stakeholders, such as investors, employees, and customers, regarding the responsibility and long-term viability of businesses. CSR outlines a comprehensive strategy for aligning corporate goals with social and environmental obligations [4].

This research aims to analyse the complex network of CSR initiatives that are progressively reshaping the hospitality industry. The investigation is based on the idea that the hospitality industry, because of its extensive worldwide presence and substantial ecological influence, can have a vital role in advocating for environmentally sustainable business practices [5]. It examines how hotels, resorts, and other providers of hospitality services can integrate environmental, social, and ethical factors into their day-to-day operations. Moreover, this study examines the advancements, obstacles, and future possibilities linked to CSR in this sector. An endeavour is made to interpret the intricacies of these CSR initiatives, encompassing community involvement, ethical labour practices, and sustainable resource stewardship. The article analyses the initiative-taking role of the hospitality industry in shaping the discourse on sustainability and corporate responsibility rather than merely responding to it. This study analyses current CSR strategies and their effects on brand recognition and corporate performance. It prompts readers to contemplate the ongoing transformation of the hospitality industry, which aligns with global endeavours to establish a future characterised by ethical practices and sustainability. Despite widespread recognition of the significance of CSR in the hospitality industry, there remains a lack of information regarding this field's current progress, difficulties, and potential future direction [6]. Digital platforms and emerging technologies can support adopting environmentally sustainable practices and enable the creation of transparent reports for CSR initiatives [7].

The significance of CSR in addressing global challenges such as climate change, social inequality, and sustainable economic development has been widely recognised [8]. Within the hospitality industry, the application of CSR is especially critical due to its reliance on natural resources and its global operational footprint. Recent studies emphasise the role of CSR in improving brand equity, operational sustainability, and stakeholder relationships [6,9]. This research builds on the existing literature by exploring the intersection of CSR and financial prosperity, providing a structured analysis of how hospitality organisations can overcome barriers to implement effective CSR strategies. Beyond environmental and social gains, this study also examines how these efforts can drive financial prosperity. By integrating CSR into their operations, hospitality organisations achieve cost savings, enhance customer satisfaction, and foster brand loyalty, all of which contribute to improved profitability and long-term financial stability.

### 2. Methodology

This study explores corporate social responsibility (CSR) in the hospitality industry using the following research questions:

- 1. How can hospitality organisations effectively initiate and integrate CSR practices into their operations?
- 2. What are the primary challenges faced by the hospitality sector in implementing CSR initiatives, and what strategies can address these challenges?
- 3. What are the measurable impacts of CSR practices on financial performance, brand reputation, and stakeholder satisfaction in the hospitality industry?

The formulation of these research questions is grounded in gaps identified in the existing literature. These gaps include a limited understanding of how CSR practices can

Challenges 2025, 16, 9 3 of 18

be effectively operationalised in the hospitality sector, a lack of comprehensive frameworks addressing industry-specific challenges, and insufficient exploration of CSR's measurable impacts. These themes are further elaborated in the Literature Review section, which provides the theoretical and empirical basis for this study's approach.

This study integrates two foundational theories to guide the analysis and interpretation of CSR in the hospitality sector. Carroll's Pyramid of CSR delineates four interconnected dimensions of CSR—economic, legal, ethical, and philanthropic responsibilities—and emphasises the balance between profitability and broader social obligations [10]. Its application in the hospitality sector highlights the interplay between economic imperatives and sustainability concerns. Freeman's Stakeholder Theory underscores the importance of aligning corporate strategies with the interests of diverse stakeholders, such as customers, employees, investors, local communities, and governments [11]. This theory emphasises fostering trust and creating long-term value through stakeholder collaboration. Together, these theoretical underpinnings provide a robust lens for examining CSR's complexities, guiding the development of research questions and the selection of an appropriate methodology.

This study adopted a qualitative research design, employing a comprehensive literature review methodology to examine CSR in the hospitality industry. Secondary data sources, including peer-reviewed journal articles, industry reports, and global CSR guidelines, form the foundation of the analysis. Literature review methodology is particularly suitable for synthesising existing knowledge, identifying gaps, and generating actionable insights. Thematic analysis was employed to identify and categorise key themes such as sustainable resource management, community engagement, and ethical labour practices. Comparative analysis further strengthened the research by exploring variations in CSR strategies across different hospitality organisations, enabling a deeper understanding of their impact on brand reputation, stakeholder satisfaction, and operational efficiency.

The methodology adopted in this study has been validated in prior research. Studies such as those by Wong, Kim, and Lee (2022), Wut, Xu, and Wong (2022), Khatter et al. (2021), and Paluch and Wittkop (2024) have demonstrated the efficacy of qualitative thematic analysis in capturing complex patterns, identifying industry-specific challenges, and evaluating CSR's impact in the hospitality sector. Wong, Kim, and Lee (2022) [6] validated thematic analysis by reviewing CSR evolution and trends in hospitality and tourism, while Wut, Xu, and Wong (2022) [12] highlighted its use in identifying CSR practices across a 15-year span. Additionally, Khatter et al. (2021) [5] explored CSR barriers and drivers in the Australian hospitality context using similar qualitative methods. Paluch and Wittkop (2024) [7] further emphasised the role of digital transformation and innovative approaches in advancing sustainable service management, reinforcing thematic analysis as an effective method for examining CSR's dynamic and evolving nature. These studies collectively reinforce the reliability and applicability of thematic analysis for investigating CSR practices, supporting its use in this research.

#### 3. Literature Review

#### 3.1. Corporate Social Responsibility

Over time, CSR has transformed from a charitable effort into a significant element of business strategy [13]. This transition signifies the existence of divergent perspectives among individuals regarding the appropriate role of corporations in society. In the early 1900s, CSR's main objective was positively contributing to the community [14]. Entrepreneurs demonstrated ethical prudence by donating funds to deserving causes. During the 1960s, the concept began to adopt a more systematic approach, emphasising the ethical consequences of business decisions for individuals and society. From the 1970s to the 1980s, CSR practices focused on environmental regulations and concerns. Subsequently, there

Challenges **2025**, 16, 9 4 of 18

was a period of economic expansion in the 1990s and early 2000s [14]. During this time, CSR became prominent in business strategies. This enabled the growth by implementing ethical supply chains, effective corporate governance, protection of employee rights, and commitment to sustainability. Numerous reporting regulations and guidelines emerged in the era of globalisation that defined the 2000s [15].

The domain of CSR has undergone substantial transformations and advancements since the 2010s [14]. CSR has evolved from a supplementary undertaking to an essential element of business strategy. This modification acknowledges the connection between environmental and societal circumstances and long-term success. Consequently, there was a heightened focus on upholding transparency and accountability. Currently, it is considered a crucial element of business strategy, with the primary objective being the generation of shared value that links financial gains with environmental and social advancement [8]. In the future, CSR is expected to prioritise inclusive growth, social justice, and climate change [16]. The advent of digital technology is anticipated to substantially impact the development of CSR strategies and the execution of impact assessment [17].

CSR is a business model that enables an organisation to proactively tackle social issues for the benefit of itself, its stakeholders, and the wider public [18]. It involves self-regulation and accountability. Through implementing CSR strategies, businesses acquire the capacity to comprehend the environmental, economic, and societal consequences of their operations [19]. Organisations strive to uphold ethical and accountable standards, which positively impact society and garner the admiration of crucial stakeholders and clients. CSR is an important strategic approach companies employ to foster innovation and achieve a competitive edge [20]. Once a rare business practice, CSR has become a crucial strategic requirement affecting consumer experiences and brand identities. Moreover, changes in governmental regulations and societal and political norms could potentially influence the future of CSR in the hospitality industry [15].

CSR is considered highly significant in the hospitality industry and has a distinct and extraordinary chance to influence society and the environment significantly [21,22]. This can be attributed to the regular interactions with customers and the substantial environmental impact caused by its operations [23]. The hospitality industry has witnessed considerable progress in developing CSR in recent decades. Historically, its principal areas of focus were compliance and community service. It has expanded its range to encompass a more significant number of initiatives that advocate for sustainable development, ethical conduct, and community engagement [6,12]. This transition exemplifies consumers' increased demands on businesses, indicating that organisations should adopt a more responsible approach to addressing global challenges like climate change, social injustice, and economic inequality. It is imperative for individuals working in the hospitality industry to consistently update their knowledge of the most recent advancements in CSR. Businesses can efficiently respond to the increasing concerns of stakeholders, including customers, employees, and investors, by ensuring their strategies align with societal values [24]. Efficient CSR initiatives can enhance an organisation's operational efficiency, customer loyalty, employee satisfaction, and brand image [25]. Each of these components progressively contributes to the expansion and prosperity of an organisation.

#### 3.2. Evolution of Corporate Social Responsibility in the Hospitality Industry

Initial investigations into CSR in the hospitality industry primarily focused on adhering to legal requirements and engaging in philanthropic endeavours [26]. Over time, the adoption of more comprehensive strategies became increasingly important. Earlier CSR focused on Archie Carroll's Pyramid theory's focus on economic, legal, ethical, and philanthropic responsibilities and R. Edward Freeman's Stakeholder Theory's emphasis on

Challenges **2025**, 16, 9 5 of 18

business ethics and corporate governance [10]. The transition towards sustainable practices showcases the increasing consciousness among the general populace regarding environmental concerns [27]. A vital characteristic of this transition is the growing focus on John Elkington's triple-bottom-line framework, which aims to achieve a harmonious equilibrium between social equity, economic development, and environmental preservation [28].

The concept of CSR has undergone substantial expansion and development in the hospitality industry since its inception [29]. This change can be attributed to broader societal trends and an increasing awareness of CSR. The industry commenced integrating CSR into its fundamental business strategies due to the growing public consciousness regarding social and environmental concerns, particularly during the latter part of the 20th century [30]. This shift occurred as more people recognised that the long-term sustainability of an industry depended not only on its profitability but also on its interactions with local communities, society, and the environment. Before introducing CSR in the hospitality industry, businesses primarily focused on meeting environmental regulations and making charitable donations [31]. Moreover, it has broadened to encompass the adoption of sustainable labour practices, the engagement of individuals in the process, and the utilisation of durable resources. The shift has been shaped by customer preferences, political coercion, and heightened awareness of the hospitality sector's responsibility to tackle global concerns such as inequality, climate change, and sustainable development [32].

The hospitality industry faces unique challenges in implementing CSR due to its reliance on natural resources, high energy consumption, and global supply chains. For instance, hotels and resorts are adopting circular economy principles to minimise waste and increase resource efficiency [9]. Some global hotel chains, such as Marriott and Hilton, have integrated renewable energy sources like solar and wind power into their operations, achieving significant reductions in carbon emissions [12]. Additionally, community-based tourism initiatives are increasingly popular, allowing hospitality businesses to collaborate with local artisans and suppliers, promoting economic growth while preserving cultural heritage [33]. These examples demonstrate how CSR can address environmental and social concerns while maintaining a competitive edge.

The hospitality sector is increasingly embracing practices such as adopting renewable energy sources, implementing waste reduction strategies, and fostering local community partnerships [9]. For instance, Marriott International has achieved significant reductions in carbon emissions through its Serve 360 initiative, which emphasises sustainable operations [12]. Additionally, Hilton's Travel with Purpose programme supports community-driven initiatives, highlighting how CSR can enhance societal impacts while improving brand loyalty.

#### 3.3. Contemporary Patterns in Corporate Social Responsibility

Recent research has uncovered several notable progressions in CSR within the hospitality industry. The hospitality industry has started utilising diverse strategies for CSR. The approach now encompasses promoting ethical hiring practices, advocating for community development and engagement, managing resources in an environmentally conscientious manner, and implementing CSR initiatives that prioritise the needs and interests of consumers [34]. These strategies also include the importance of sustainable resource management, specifically ensuring that hospitality establishments have a minimal environmental impact [9]. There is a focus on community engagement, which refers to the active involvement of hotels and restaurants in initiatives to improve their local communities, ethical recruitment strategies, and the significance of employee well-being, safety, and fair labour practices [35]. The hospitality industry has started advocating for a consumer-centric CSR approach, and by implementing this strategy, an organisation can ensure that its CSR initia-

Challenges 2025, 16, 9 6 of 18

tives align with the values and expectations of its customers [36]. There is an opportunity for the industry to utilise artificial intelligence (AI) to significantly enhance the efficiency and efficacy of CSR endeavours [37].

Technological innovations are revolutionising CSR practices in the hospitality sector. For instance, Internet of Things (IoT) devices are widely used to monitor energy and water usage in real time, enabling hotels to implement precise conservation measures [38]. Blockchain technology ensures ethical sourcing by providing transparency in supply chain operations, which is critical for maintaining stakeholder trust [39]. Moreover, regional variations in CSR are becoming evident, with Europe focusing heavily on regulatory compliance, while Asia–Pacific regions emphasise community engagement due to cultural priorities [32]. As governments worldwide impose stricter environmental and social regulations, such as the European Union's Corporate Sustainability Reporting Directive (CSRD), organisations must align their CSR strategies with legal requirements to avoid penalties and maintain their brand reputations. Contemporary trends in CSR emphasise the integration of innovative technologies to optimise sustainability practices. These advancements underscore the dynamic and evolving nature of CSR strategies in the industry.

#### 3.4. The Impact of Corporate Social Responsibility on Business Performance

CSR pertains to the moral responsibilities businesses in the hospitality industry must fulfil in all operations. It encompasses a diverse array of sequential measures that organisations must undertake to ensure their accountability and enduring presence. These activities include community volunteer work, conserving the environment, and enforcing equitable labour practices. Effectively implementing CSR strategies leads to two favourable outcomes: a rise in customer loyalty and an improvement in the brand's reputation [40]. Successful CSR initiatives can enhance operational efficiency and financial savings [41]. Studies have demonstrated that consumers are more inclined to endorse businesses that commit to social and environmental matters [42].

The hospitality industry, encompassing establishments such as hotels, resorts, and restaurants, can substantially harm the environment [9]. The CSR initiatives in this industry consistently prioritise using durable materials, conserving water and energy, and reducing waste to promote sustainability practices [43]. The complex correlation between our planet's state and the company's long-term sustainability arises from its reliance on natural resources and the environment. CSR may influence the hospitality industry as businesses strive to adopt environmentally sustainable and operationally efficient practices, leading to innovative ideas [44]. This may result in improved operational efficiency, reduced costs, and the establishment of a distinctive selling point that distinguishes the company from its rivals in a highly competitive industry.

Hotels and resorts often play a significant role in the communities where they are located while also fostering growth and progress [33]. This interpretation refers to CSR initiatives that aim to enhance the quality of life in the communities they operate in. This is exemplified by using goods and services obtained from the local area, hiring personnel from nearby suppliers, supporting local businesses, and being involved in community-focused initiatives. These behaviours cultivate favourable social relationships and contribute to the local community's economic growth [35].

The hospitality industry has a global workforce of millions and requires a significant labour force. CSR can aid hospitality organisations in adhering to progressively stringent labour rights [45]. These organisations can mitigate operational and reputational risks by consistently demonstrating ethical behaviour. Within the ongoing conversation, CSR focuses on overseeing labour conditions, including equitable compensation, protection of workers' rights, and advancement of career growth, among other factors [46]. It is crucial

Challenges 2025, 16, 9 7 of 18

to prioritise objectives such as maintaining excellent service quality, minimising employee turnover, and fostering strong employee morale in the hospitality industry. Therefore, cultivating a favourable work atmosphere is crucial.

Consumers exhibit heightened awareness and apprehension regarding the ethical behaviour and moral values of the brands they endorse. The influence of CSR on the reputation and loyalty of a brand can be substantial [40]. This is particularly accurate in the service industry, where prioritising the satisfaction of customers is of utmost importance [36]. Hospitality organisations that genuinely prioritise accountability are more inclined to gain and maintain the trust of their guests [25]. Implementing CSR initiatives in the hospitality industry is ethically and practically justified, as well as financially beneficial [29]. By engaging in these actions, an organisation can improve its brand's reputation, ensure compliance with legal obligations, operate in an environmentally responsible manner, foster positive community relationships, and contribute to the overall success of the organisation [47].

#### 3.5. Prospective Developments in Corporate Social Responsibility

The hospitality sector faces two crucial factors shaping the CSR trajectory: changing global challenges and evolving consumer expectations [36]. There is a strong probability that CSR practices will significantly increase in importance and become more integrated in the upcoming years. There is a widespread agreement that there will be a heightened emphasis on environmental responsibility and promoting sustainable practices [48]. This includes the evaluation of tactics such as minimising waste, reducing carbon footprint, and embracing renewable energy sources. Integrating digital platforms that oversee environmentally sustainable practices and energy-efficient devices will significantly contribute to the progress of CSR initiatives [49]. Enhanced emphasis will be placed on community involvement, individual engagement in development projects, and support for local businesses. Organisations are increasingly recognising the significance of prioritising employee satisfaction and well-being. Consequently, there is an anticipated rise in the adoption of wellness programmes, ethical hiring practices, and inclusive work environments that promote harmony [35].

Due to public demand for greater transparency regarding CSR efforts, companies must provide additional information and undergo external audits [50]. Consequently, the significance of supply chain management and ethical sourcing will rise to ensure suppliers comply with environmental and social regulations [39]. To achieve success in CSR initiatives, it will be essential to establish alliances and collaborations with governmental bodies, non-governmental organisations (NGOs), and other important stakeholders [19]. Substantial advancements will be achieved in sustainable tourism, creating environmentally mindful tourist destinations and activities that contribute to local ecosystems and communities [30]. An affirmative correlation has been noted between the degree of consumer engagement in CSR initiatives and their propensity to participate in community projects and adopt sustainable practices [51]. CSR initiatives will prioritise significant global concerns, including climate change, biodiversity loss, and social inequality. This will demonstrate the significance of socially and environmentally accountable practices for the long-term expansion of the hospitality industry as a fundamental element of a comprehensive strategy [6].

#### 3.6. Challenges and Barriers to Corporate Social Responsibility in the Hospitality Industry

Implementing CSR initiatives in the hospitality industry can encounter numerous challenges. Implementing CSR initiatives requires substantial financial investments in environmentally sustainable infrastructure, employee education and advancement, and

Challenges 2025, 16, 9 8 of 18

community engagement [2]. This phenomenon poses significant challenges for small hospitality businesses operating with limited resources. Customers have diverse preferences, including a desire for affordable and readily available products and a concern for businesses that uphold ethical standards and promote environmental sustainability [42]. This adds complexity to the task of aligning these projects with customer preferences. Quantifying the impacts of these initiatives is further complicated by the challenge of determining their contribution to environmental preservation or community well-being [52]. This exacerbates the challenge of promoting the wisdom of investing in CSR initiatives.

Staff and visitors may have insufficient comprehension of the importance and repercussions of CSR, which requires the implementation of expensive educational initiatives [42]. Regulatory compliance refers to the adherence to numerous local, national, and international laws and regulations, varying significantly across geographical locations [53]. This further contributes to the intricacy of the situation. Moreover, there is a prevalent misconception regarding the compatibility of profitability and sustainability. This is because specific CSR initiatives may not yield immediate financial benefits for organisations [54]. This could provoke organisational resistance, especially from stakeholders pressed for resources.

The effectiveness of CSR strategies can differ among regions due to cultural differences and other factors. Hence, hospitality organisations must adjust these initiatives to comply with regional policies, methodologies, and operational standards [6]. For a hospitality organisation to incorporate CSR into its fundamental business strategy and operations, it must undergo a thorough process involving substantial changes to policies and procedures and a shift in thinking. Ensuring suppliers' compliance with sustainable and ethical business practices can be difficult. Integrating environmental policies and fair labour standards into CSR initiatives can be challenging [52].

The hospitality industry faces significant challenges in maintaining a mutually beneficial relationship between customer satisfaction, profitability, and CSR. There are challenges associated with quantifying the outcomes of CSR initiatives. This has the potential to hinder the assessment of the efficacy of such initiatives [52]. Some challenges arise when trying to align CSR with business objectives, as a delicate equilibrium must be upheld between ethical considerations and profitability [55]. Organisations that engage in CSR initiatives that lack substance and fail to achieve significant outcomes may face accusations of "greenwashing". These allegations can harm a brand's reputation more than choosing not to address CSR. To address these concerns effectively, it is crucial to have the backing of senior management, have a well-defined strategic plan, and prioritise long-term benefits over short-term ones [3]. There could be doubts about the authenticity of CSR endeavours, and certain organisations may undertake CSR initiatives primarily to enhance their public perception rather than out of genuine altruistic motives towards the community. Publicly and transparently disclosing CSR activities is challenging, as businesses are susceptible to "greenwashing", which involves dishonestly exaggerating their environmental initiatives to enhance their marketing [56].

The hospitality industry faces diverse challenges regarding CSR. The main reason for this is the extensive size and scope of the hospitality sector. One of the most significant challenges is the dedication to carrying out all sustainably diverse activities, including substantial energy consumption and waste handling, influencing hospitality services' environmental impacts [9]. As a result, the task becomes more difficult. Furthermore, the ethical procurement of ingredients and food is a significant concern. Managing intricate global supply chains is essential for ecological responsibility and sustainable sourcing [12]. This is, yet again, an exceedingly crucial issue.

The industry must recognise and address social issues such as fair compensation and labour rights, given its extensive reliance on many foreign workers. The tourism industry

must also consider its influence on culture to minimise the risk of further homogenisation [57]. Maintaining and honouring indigenous communities' traditions and practices is imperative. The hospitality sector faces the additional challenge of effectively incorporating CSR initiatives cost-efficiently while satisfying the needs of customers who are becoming more aware of societal concerns [21].

Over time, the complexities of the challenges the hospitality industry encounters in implementing CSR become increasingly profound. These challenges are interconnected with socioeconomic trends at a global level. One of the emerging challenges is the growing demand for inclusive and diverse practices. This encompasses implementing services and amenities that are easily reachable for individuals with disabilities, considering the preferences and requirements of various cultural communities and the hiring process. With the ongoing contraction of global affairs, the industry faces the repercussions of changing geopolitics and international legislation. These variables can directly affect international supply chains, travel routes, and global trade [13,35].

In the future, consumers will have higher expectations regarding the honesty and ethical conduct of the marketing industry [58]. Due to the extensive utilisation of social media and online platforms, the hospitality industry will consistently encounter rigorous scrutiny of its marketing strategies. It is crucial that advertising and communication strictly follow principles of transparency and integrity, particularly when it comes to emphasising commitments and environmentally conscious approaches [59].

The importance of water management and conservation will continue to grow, particularly in regions with limited water resources. The industry must create novel water utilisation and treatment methods to avoid worsening water scarcity problems in these areas [60]. This pertains to the broader matter of preserving biodiversity. The sector must ensure its activities and future advancements do not damage indigenous ecosystems and biodiversity [57].

Foreseen CSR advancements indicate that the hospitality industry will face numerous evolving CSR challenges. Addressing the requisite modifications to alleviate the consequences of climate change will pose substantial difficulties. To create models with extended lifespans, it will be imperative to overhaul all the operational procedures. This includes the implementation of tactics to bounce back from calamities, the reduction of carbon emissions, and the widespread use of sustainable energy sources [35]. This is particularly crucial in regions prone to frequent and intense weather phenomena. With the progression of technology, the hospitality sector will face growing scrutiny regarding its digital ethics, specifically in safeguarding the privacy and integrity of visitor data [61]. Another imminent obstacle is the assessment of the impact that automation and AI will have on staff in the hospitality sector [62]. While it is undeniable that these technologies enhance operational efficiency and customer satisfaction, they also raise concerns about potential employment reductions and the necessity for staff to acquire additional skills [17].

In addressing the challenges and barriers to CSR implementation, examining real-world examples of organisations that have successfully navigated these obstacles provides valuable insights. For instance, some leading hotel chains have adopted innovative practices such as partnering with local communities to support sustainable tourism initiatives or implementing renewable energy systems to reduce operational costs and environmental impact. These organisations have demonstrated how aligning CSR strategies with local needs and leveraging community partnerships can overcome stakeholder resistance and financial constraints. Highlighting such case-based insights not only illustrates actionable strategies but also inspires other businesses in the hospitality industry to pursue innovative and effective CSR practices. To address these upcoming challenges, the hospitality industry must pursue an initiative-taking approach, demonstrate innovation, and display a genuine

dedication to the principles of CSR. This will guarantee that their business activities and expansion are conducted in ways that are ethical, environmentally and socially conscious, and sustainable.

# 4. Recommendations and Solutions for Corporate Social Responsibility Challenges

The hospitality sector can potentially enhance its CSR efforts in the future by implementing various strategic measures. To address CSR's challenges effectively, the hospitality sector must implement a flexible and innovative strategy considering changing stakeholder expectations and emerging market trends. To achieve this objective, it is imperative to incorporate technological advancements such as blockchain, AI, and the Internet of Things. These innovations are crucial for optimising, improving, and ensuring transparency with the organisation's CSR credentials.

Active engagement in comprehensive discourse will be essential to effectively address the concerns and expectations of different stakeholders, including visitors, local communities, employees, regulators, and staff [19]. Customising CSR strategies to align with specific regional conditions and cultural characteristics can improve their effectiveness and relevance. Education and community health initiatives can significantly enhance the quality of life for individuals, particularly in underserved regions. Providing health and wellness programmes, focusing on wellness initiatives and nutritious food choices, has the potential to create substantial effects. The industry should augment community involvement by investing in local businesses and artists, assisting community initiatives, and generating employment opportunities [52].

It is imperative to consider the welfare and safety of the staff. Everyone must strive to ensure that employees receive equitable remuneration, conducive work environments, and avenues for career advancement. An organisation should actively foster a workforce that is both inclusive and diverse. It is essential to implement policies that support the welfare of employees, such as those that encourage inclusive work environments and guarantee fair labour practices. Attention must be paid to the significance of diversity, equity, and inclusion in the hospitality industry. Establishing a sustainable and responsible culture can be achieved by educating and empowering staff members who can advocate for CSR initiatives [63].

To effectively address the problem of climate change, it is necessary to implement strategies for adapting to and mitigating its effects simultaneously. It is crucial to prioritise incorporating building designs that can withstand climate challenges and allocate resources towards renewable energy to implement these strategies effectively. Implementing circular economy principles, such as resource recycling and waste reduction, is crucial for mitigating environmental impact. Integrating waste reduction, eco-friendly services, and energy-efficient systems are essential elements of a sustainable business management strategy. Water-conserving appliances and energy-efficient lighting are two instances of such endeavours. The successful execution of environmental conservation endeavours, such as the restoration of forests and the removal of litter from beaches in collaboration with local environmental groups, can yield substantial results [64].

Maintaining regular and reliable documentation of CSR endeavours can cultivate trust among stakeholders in the company and facilitate continuous improvements. These measures will positively affect individuals and the environment and help the hospitality industry establish a reputation for responsible environmental management. The potential advantages of integrating CSR initiatives, upholding uniform audit policies, and implementing transparent reporting systems encompass enhanced efficiency and accountability [65]. The process of adjusting and reporting evolving circumstances and unforeseen challenges

involves implementing readiness protocols for worldwide disasters like pandemics and formulating a business framework that is both robust and adaptable. By implementing these initiatives, the hospitality industry will tackle upcoming CSR challenges and establish itself as an exemplar of sustainable business practices.

Ensuring responsible sourcing should be a top priority for the sector. This entails guaranteeing that products are produced ethically, emphasising safeguarding labour rights and environmental conservation. Establishing stakeholder confidence can be achieved through transparent and honest communication regarding CSR results and commitments. Partnerships among corporations, government agencies, and NGOs enhance the impact of CSR initiatives. Individuals invited to partake in these activities can constructively and positively impact society and the environment. For instance, integrating sustainable methods and facilitating opportunities for visitor involvement with local communities will have a positive impact [13]. By combining these comprehensive strategies, the hospitality industry can further enhance its ability to promote sustainability and social responsibility.

The industry must tackle the intricate obstacles posed by tourist interaction with the local community and sustainable tourism. Maintaining a delicate equilibrium to preserve the environment and cultural heritage while maximising the economic benefits of tourism is crucial. The enforcement of regulations will inevitably increase in severity as governments worldwide continue to enact increasing laws about social and environmental issues [6]. The hospitality industry must exert significant effort to balance social responsibility and profitability while maintaining competitiveness. The continuous regulatory changes present a considerable obstacle, adding complexity to the challenge of remaining up to date.

With the increasing global population of socially conscious consumers, the hospitality industry must implement more transparent and honest CSR initiatives. This process of transitioning involves substituting superfluous activities with ones essential to the organisation's core operations, producing substantial results and enduring for a prolonged period. Furthermore, with the resumption of international travel following the pandemic, there will be an increased focus on ensuring the safety and security of both staff and visitors. Hence, conducting a more thorough analysis of wellness in hospitality environments is necessary.

Incorporating sustainability metrics is essential for evaluating the effectiveness of CSR initiatives in the hospitality industry. Measurable outcomes, such as reductions in carbon footprint, energy and water consumption rates, or waste diversion percentages, provide tangible evidence of progress and accountability [66]. For example, some hotels track and report their greenhouse gas emissions and water usage per guest per night, using these metrics to guide operational adjustments and sustainability strategies. By establishing clear benchmarks and monitoring these indicators, organisations can not only enhance their environmental performance but also communicate their commitment to stakeholders, reinforcing trust and transparency. Including these metrics ensures that CSR efforts are both actionable and purposeful, enabling continuous improvement.

While the benefits of CSR for businesses are widely acknowledged, the effectiveness of CSR depends on overcoming challenges. CSR entities face a lack of public trust, struggle to balance economic objectives with social and environmental concerns, and find it challenging to obtain accurate data on the impact of CSR initiatives. These issues can be managed by appointing a CSR officer for the organisation.

#### 5. The Intersection of Technology and Corporate Social Responsibility

Technology enables the implementation of CSR initiatives through various means. Organisations can enhance transparency and accountability by utilising sophisticated data analytics and reporting technologies [67]. These tools allow precise monitoring and evalua-

tion of the results generated by their CSR initiatives. Organisations can use social media and digital platforms to efficiently communicate with stakeholders and disseminate information regarding their CSR initiatives [68]. Emerging technologies such as AI, blockchain, and the IoT are transforming the implementation and management of CSR practices in the hospitality industry [69]. AI enables advanced data analysis to monitor CSR outcomes, predict trends, and optimise resource efficiency. Blockchain technology is an advanced innovation that can enhance confidence and promote the implementation of transparent supply chain management practices [39]. IoT devices improve real-time monitoring of energy and water usage, allowing hospitality businesses to implement and track sustainable resource management initiatives effectively. The IoT, AI, and machine learning are propelling the advancement of intelligent systems to enhance resource efficiency and reduce waste [38]. This enables the adoption of ecologically responsible methods. Drones and satellite imagery are emerging as crucial technologies in environmental monitoring [70]. Progress in technology is enabling the creation of eco-friendly products and technologies. E-Learning platforms are pivotal in educating stakeholders and employees about CSR policies and sustainable practices. Especially during critical situations like pandemics, virtual CSR programmes have made it possible to implement social responsibility initiatives. Crowdfunding platforms and fintech solutions, such as impact investing, offer opportunities for individuals to contribute to initiatives prioritising social and environmental responsibility [71]. Technology not only simplifies the implementation and supervision of CSR initiatives but also creates new opportunities for sustainable innovation and increased engagement of stakeholders. Consequently, CSR initiatives can be ensured to align with organisations' fundamental principles and objectives, resulting in a more substantial return on investment. By leveraging these technologies, organisations can improve the transparency, scalability, and impact of their CSR efforts, building stronger trust with stakeholders while advancing their sustainability goals.

# 6. Insights, Implications, and Future Directions

#### *6.1. Implications for the Industry*

The hospitality industry is experiencing a noticeable shift towards heightened environmental and social regulation. This research investigated successfully integrating CSR principles and practices into hospitality organisations' daily operations and long-term objectives. Adopting environmentally and socially responsible business models in the hospitality industry helps companies start and expand their CSR initiatives. The formulation of CSR regulations can be customised to suit the distinct requirements of different hospitality establishments, including boutique hotels, large hotel chains, and specialised small resorts, restaurants, and suppliers, yielding valuable advantages. Organisations that adopt CSR initiatives can ensure legal compliance and prevent the imposition of fines and penalties. Moreover, diligent adherence to the rules can potentially mitigate the risks linked to social and environmental concerns.

Community engagement is crucial to CSR. Hospitality enterprises that invest resources in community development can cultivate robust relationships with local organisations and individuals. This can be immensely advantageous in sustainable tourism, where the economy's prosperity relies on the local community's welfare. There is significance in upholding ethical hiring practices within the CSR framework, emphasising the influence of these practices on employee loyalty and contentment. CSR initiatives prioritising employee well-being can be advantageous in the hospitality industry, which is known for its significant employee turnover rate, by assisting in recruiting and retaining skilled personnel. There will be a decrease in the costs associated with hiring and orienting new employees.

Technology can be utilised to propose and support creative approaches to engage stakeholders and effectively communicate CSR using digital resources. Incorporating technology into the hospitality industry to implement CSR initiatives presents distinct prospects for innovation. Organisations that integrate emerging technologies into their CSR endeavours can distinguish themselves from those that do not use technology for CSR initiatives. This enables enterprises to improve their operational efficiency and attract technologically skilled clients.

The implications of the findings of this research are likely to exert an influence on the hospitality industry. By adhering to prevailing trends in CSR, businesses can enhance their brand reputation, bolster customer allegiance, optimise operations, and boost employee contentment. CSR provides benefits that go beyond the domains of risk management and compliance. Furthermore, they possess the capacity to stimulate innovative cognitive processes and confer a competitive edge for an organisation. The dynamic nature of CSR significantly impacts the operations, strategy development, and engagement of stakeholders in hospitality sector organisations. Based on this study, CSR is witnessing a surge in consumer interest in its products. Engaging in CSR initiatives can improve hospitality companies' brand reputations. Due to customers' inclination to remain loyal to companies that demonstrate dedication to their advocated values, an enhanced reputation may lead to a rise in loyal customers.

#### 6.2. Contribution to Theory

This research enhances the field of theory by consolidating and expanding upon current knowledge regarding CSR, building on Archie Carroll's Pyramid theory's focus on economic, legal, ethical, and philanthropic responsibilities and R. Edward Freeman's Stakeholder Theory's emphasis on business ethics and corporate governance. This research expands Carroll's Pyramid of CSR by demonstrating how economic, legal, ethical, and philanthropic responsibilities interact dynamically in the hospitality context. By integrating technological advancements and sustainability metrics, the study provides a contemporary lens for understanding CSR. Additionally, it extends Freeman's Stakeholder Theory by emphasising active stakeholder collaboration in CSR initiatives, particularly in addressing ethical consumerism and community engagement. This theoretical advancement bridges the gap between traditional CSR frameworks and the evolving demands of the hospitality sector, providing a robust foundation for future research and practice. Modifications are made to these frameworks to adhere to the precise requirements of the hospitality industry. This research presents an alternative perspective on the intricate relationship between environmental sustainability, social accountability, and financial prosperity within the hospitality sector. This study questions the idea that CSR is either a mandatory obligation or an optional behaviour.

On the other hand, it demonstrates how incorporating CSR into core business strategies can strengthen their mutually beneficial connection. This suggests that CSR initiatives' effectiveness and awareness promotion depend on adopting technological innovations and digital advancements. This research has analysed the obstacles and intricacies that hinder the effective execution of CSR in the hospitality industry. This article contributes to the academic discourse in the hospitality industry by providing an insightful analysis of how CSR can be strategically applied. This addition promotes environmental sustainability, encourages new research in the hospitality sector, and contributes to the existing knowledge on CSR.

Throughout history, CSR has been associated with community involvement and environmental conservation in the hospitality industry. This inquiry expands on the previously discussed viewpoint by exploring additional subjects, such as using technological

advancements to promote CSR, implementing equitable hiring policies, and introducing community-focused initiatives. John Elkington introduced the "triple bottom line" theory, illustrating CSR's ongoing and progressive nature. This research enhances the theory by providing practical examples of how human capital and technology are used in CSR initiatives.

The CSR findings in the hospitality industry contradict and corroborate Freeman's Stakeholder Theory. The study's findings suggest that the active involvement of stakeholders is gaining significance, particularly regarding ethical consumerism and community engagement. The Stakeholder Theory underscores the importance of aligning the diverse interests of stakeholders. However, this study emphasises the increasing significance of involving stakeholders in the effort. This indicates that to create value, stakeholders should engage in active collaboration rather than merely trying to balance their interests. This study supports the assertion that CSR can be a lucrative business strategy. The study indicates that CSR provides advantages in customer loyalty, operational efficiency, and brand image. This finding provides further evidence that CSR in the hospitality sector can go beyond simply complying with regulations or acting out of altruistic motives. Based on the study's results, it is recommended that a novel framework for implementing CSR in the hospitality sector be created. This framework prioritises the quantification of the impacts of CSR efforts, investigates the technological potential for environmentally sustainable initiatives, and integrates CSR into fundamental business strategies. This improves understanding of the possibility of more effective CSR implementation in the hospitality industry.

#### 6.3. Conclusions

This research examines the significance of CSR in the hospitality sector, specifically in environmental conservation, social contributions, and economic performance. Based on an analysis of the pertinent literature, the hospitality sector is undergoing an expansion and metamorphosis in its commitment to CSR. The academic literature highlights the benefits and drawbacks of CSR and its economic, social, and environmental consequences. An analysis of CSR practices demonstrates a transition from conventional, selfless approaches to more strategic, integrated methods aligning with fundamental business goals. Forthcoming CSR initiatives in the hospitality sector are expected to highlight higher innovation, collaboration, and global awareness.

This research acknowledges organisations' difficulties when incorporating CSR initiatives and offers pragmatic and inventive remedies. CSR efforts include customer-centric initiatives, ethical hiring practices, community engagement, and environmentally responsible resource management. This study has revealed that these patterns have a beneficial influence on multiple facets of an organisation, such as employee contentment, customer allegiance, operational effectiveness, and brand standing. Businesses are adopting more cohesive and purposeful CSR policies. The research highlights the importance of implementing strong CSR policies in the hospitality industry, as they align with ethical and strategic considerations. CSR policies are imperative for achieving long-term success and ensuring sustainability in a rapidly changing world. The hospitality sector is changing how it interacts with its diverse stakeholders. The findings of this research indicate that the hospitality industry has undergone a meaningful change in its approach to CSR due to the constraints imposed on it. This shift is crucial for the industry's endurance and prosperity in an ever-evolving global environment.

#### 6.4. Limitations and Future Research

This study presents an exploration of CSR in the hospitality industry but is not without limitations. First, the reliance on a literature review methodology means that the study

Challenges 2025, 16, 9 15 of 18

is primarily based on secondary data, which may not fully capture the nuances of CSR practices in diverse contexts or provide real-time insights. Additionally, the study does not include empirical data or primary research, such as interviews or case studies, which could offer deeper, firsthand perspectives on the challenges and opportunities of implementing CSR. The geographical scope of the study also limits its generalisability, as the dynamics of CSR vary significantly across regions due to cultural, regulatory, and economic differences. Finally, while the study acknowledges the role of financial prosperity in CSR, it does not provide quantitative analyses or detailed financial metrics to support its claims, leaving room for further exploration in this area.

Future research could address these limitations by incorporating mixed-method approaches that combine qualitative and quantitative data to provide a more holistic understanding of CSR in the hospitality industry. Conducting empirical studies across different regions could uncover cultural and regulatory variations, offering a more global perspective. Moreover, longitudinal studies tracking the long-term impacts of CSR initiatives on financial performance, stakeholder satisfaction, and environmental outcomes would add significant value. Future research could also delve into the role of emerging technologies, such as AI, blockchain, and IoT, in transforming CSR strategies, with a focus on their practical applications and challenges. Finally, exploring the intersection of CSR and consumer behaviour, mainly how CSR initiatives influence customer loyalty and brand perception, would provide actionable insights for industry stakeholders.

Funding: This research received no external funding.

Conflicts of Interest: The author declares no conflicts of interest.

#### References

1. Wirba, A.V. Corporate Social Responsibility (CSR): The Role of Government in promoting CSR. *J. Knowl. Econ.* **2024**, *15*, 7428–7454. [CrossRef]

- 2. Fatima, T.; Elbanna, S. Corporate Social Responsibility (CSR) Implementation: A Review and a Research Agenda Towards an Integrative Framework. *J. Bus. Ethics* **2023**, *183*, 105–121. [CrossRef]
- 3. Masud, M.A.K.; Rashid, M.H.U.; Khan, T.; Bae, S.M.; Kim, J.D. Organizational Strategy and Corporate Social Responsibility: The Mediating Effect of Triple Bottom Line. *Int. J. Environ. Res. Public Health* **2019**, *16*, 4559. [CrossRef] [PubMed]
- 4. Fallah Shayan, N.; Mohabbati-Kalejahi, N.; Alavi, S.; Zahed, M.A. Sustainable Development Goals (SDGs) as a Framework for Corporate Social Responsibility (CSR). *Sustainability* **2022**, *14*, 1222. [CrossRef]
- 5. Khatter, A.; White, L.; Pyke, J.; McGrath, M. Barriers and drivers of environmental sustainability: Australian hotels. *Int. J. Contemp. Hosp. Manag.* **2021**, 33, 1830–1849. [CrossRef]
- 6. Wong, A.K.F.; Kim, S.; Lee, S. The evolution, progress, and the future of corporate social responsibility: Comprehensive review of hospitality and tourism articles. *Int. J. Hosp. Tour. Adm.* **2022**, 23, 1–33. [CrossRef]
- 7. Paluch, S.; Wittkop, T. Digital Transformation and its Impact on Sustainable Service Innovations. In *Sustainable Service Management:* Band 1: Nachhaltigkeit aus Sicht von Kunden und Mitarbeitern; Bruhn, M., Hadwich, K., Eds.; Springer Fachmedien Wiesbaden: Wiesbaden, German, 2024; pp. 519–540.
- 8. Aronson, O.; Henriques, I. Shared Value Creation in Equivocal CSR Environments: A Configuration Approach. *J. Bus. Ethics* **2023**, 187, 713–732. [CrossRef]
- 9. Prakash, S.; Sharma, V.P.; Singh, R.; Vijayvargy, L.; Nilaish. Adopting green and sustainable practices in the hotel industry operations- an analysis of critical performance indicators for improved environmental quality. *Manag. Environ. Qual. Int. J.* **2023**, 34, 1057–1076. [CrossRef]
- 10. Carroll, A.B.; Brown, J.A. Corporate Social Responsibility: A Review of Current Concepts, Research, and Issues. In *Corporate Social Responsibility*; Emerald Publishing Limited: Leeds, UK, 2018; pp. 39–69.
- 11. Edward Freeman, R. Managing for Stakeholders: Trade-offs or Value Creation. J. Bus. Ethics 2010, 96, 7–9. [CrossRef]
- 12. Wut, T.M.; Xu, B.; Wong, H.S.-M. A 15-year Review of "Corporate Social Responsibility Practices" Research in the Hospitality and Tourism Industry. *J. Qual. Assur. Hosp. Tour.* **2022**, 23, 240–274. [CrossRef]
- 13. Singh, K.; Misra, M. The evolving path of CSR: Toward business and society relationship. *J. Econ. Adm. Sci.* **2022**, *38*, 304–332. [CrossRef]

14. Latapí Agudelo, M.A.; Jóhannsdóttir, L.; Davídsdóttir, B. A literature review of the history and evolution of corporate social responsibility. *Int. J. Corp. Soc. Responsib.* **2019**, *4*, 1. [CrossRef]

- 15. Balon, V.; Kottala, S.Y.; Reddy, K.S. Mandatory corporate social responsibility and firm performance in emerging economies: An institution-based view. *Sustain. Technol. Entrep.* **2022**, *1*, 100023. [CrossRef]
- 16. Grossmann, K.; Connolly, J.J.; Dereniowska, M.; Mattioli, G.; Nitschke, L.; Thomas, N.; Varo, A. From sustainable development to social-ecological justice: Addressing taboos and naturalizations in order to shift perspective. *Environ. Plan. E Nat. Space* 2022, 5, 1405–1427. [CrossRef]
- 17. Choi, S.; Yoo, J. The Impact of Technological Innovation and Strategic CSR on Firm Value: Implication for Social Open Innovation. *J. Open Innov. Technol. Mark. Complex.* **2022**, *8*, 188. [CrossRef]
- 18. Wickert, C. Corporate Social Responsibility Research in the Journal of Management Studies: A Shift from a Business-Centric to a Society-Centric Focus. *J. Manag. Stud.* **2021**, *58*, E1–E17. [CrossRef]
- 19. Pfajfar, G.; Shoham, A.; Małecka, A.; Zalaznik, M. Value of corporate social responsibility for multiple stakeholders and social impact—Relationship marketing perspective. *J. Bus. Res.* **2022**, *143*, 46–61. [CrossRef]
- 20. Hu, B.; Zhang, T.; Yan, S. How Corporate Social Responsibility Influences Business Model Innovation: The Mediating Role of Organizational Legitimacy. *Sustainability* **2020**, *12*, 2667. [CrossRef]
- 21. Uyar, A.; Kilic, M.; Koseoglu, M.A.; Kuzey, C.; Karaman, A.S. The link among board characteristics, corporate social responsibility performance, and financial performance: Evidence from the hospitality and tourism industry. *Tour. Manag. Perspect.* **2020**, 35, 100714. [CrossRef]
- 22. Khatter, A. Challenges and Solutions for Environmental Sustainability in the Hospitality Sector. *Sustainability* **2023**, *15*, 11491. [CrossRef]
- 23. Khatter, A. Strategic Management and Stakeholder Engagement: A Case for Environmental Sustainability. In *Post-COVID Tourism—Tendencies and Management Approaches*; Castanho, R.A., Franco, M., Gómez, J.M.N., Eds.; IntechOpen: Rijeka, Croatia, 2023; Chapter 16.
- 24. Hristov, I.; Appolloni, A. Stakeholders' engagement in the business strategy as a key driver to increase companies' performance: Evidence from managerial and stakeholders' practices. *Bus. Strategy Environ.* **2022**, *31*, 1488–1503. [CrossRef]
- 25. Emmanuel, B.; Priscilla, O.-A. A review of corporate social responsibility and its relationship with customer satisfaction and corporate image. *Open J. Bus. Manag.* **2022**, *10*, 715–728. [CrossRef]
- 26. Abaeian, V.; Khong, K.W.; Kyid Yeoh, K.; McCabe, S. Motivations of undertaking CSR initiatives by independent hotels: A holistic approach. *Int. J. Contemp. Hosp. Manag.* **2019**, *31*, 2468–2487. [CrossRef]
- 27. Staniškienė, E.; Stankevičiūtė, Ž.; Daunorienė, A.; Ramanauskaitė, J. Theoretical Insights on Organisational Transitions Towards CSR. In *Transformation of Business Organization Towards Sustainability: Systems Approach*; Staniškis, J.K., Staniškienė, E., Stankevičiūtė, Ž., Daunorienė, A., Ramanauskaitė, J., Eds.; Springer International Publishing: Cham, Switzerland, 2022; pp. 169–210.
- 28. Vukovic, D.B.; Spitsin, V.; Akerman, E.; Gammerschmidt, I. Triple Bottom Line, Sustainability, and Regional Development. *J. Eurasian Stud.* **2023**, 18793665231215802. [CrossRef]
- 29. Palermo, O.; Sarwar, H.; Franzoni, S. Using relational leadership theory to magnify actors' dynamic participation: The implementation of corporate social responsibility practices in the hospitality sector. *J. Hosp. Tour. Insights* **2023**, *6*, 1066–1091. [CrossRef]
- 30. Ahmad, N.; Ahmad, A.; Siddique, I. Responsible Tourism and Hospitality: The Intersection of Altruistic Values, Human Emotions, and Corporate Social Responsibility. *Adm. Sci.* **2023**, *13*, 105. [CrossRef]
- 31. Font, X.; Lynes, J. Corporate social responsibility in tourism and hospitality. J. Sustain. Tour. 2018, 26, 1027–1042. [CrossRef]
- 32. Boluk, K.A.; Cavaliere, C.T.; Higgins-Desbiolles, F. A critical framework for interrogating the United Nations Sustainable Development Goals 2030 Agenda in tourism. *J. Sustain. Tour.* **2019**, 27, 847–864. [CrossRef]
- 33. Dangi, T.B.; Petrick, J.F. Enhancing the role of tourism governance to improve collaborative participation, responsiveness, representation and inclusion for sustainable community-based tourism: A case study. *Int. J. Tour. Cities* **2021**, 7, 1029–1048. [CrossRef]
- Oskam, J.A.; De Visser-Amundson, A. A systematic review of ethical issues in hospitality and tourism innovation. *J. Hosp. Tour. Insights* 2022, 5, 782–803. [CrossRef]
- 35. Legrand, W.; Chen, J.S.; Laeis, G.C. Sustainability in the Hospitality Industry: Principles of Sustainable Operations; Taylor & Francis: New York, NY, USA, 2022.
- 36. Kuokkanen, H.; Catrett, J. Ethically meaningful customer experiences: Satisfying an evolving desire for purpose through CSR. *J. Sustain. Tour.* **2023**, *31*, 1464–1481. [CrossRef]
- 37. Wagner, D.N. Achieving CSR with Artificially Intelligent Nudging. In *Responsible Artificial Intelligence: Challenges for Sustainable Management*; Schmidpeter, R., Altenburger, R., Eds.; Springer International Publishing: Cham, Switzerland, 2023; pp. 279–294.
- 38. Waltersmann, L.; Kiemel, S.; Stuhlsatz, J.; Sauer, A.; Miehe, R. Artificial Intelligence Applications for Increasing Resource Efficiency in Manufacturing Companies—A Comprehensive Review. *Sustainability* **2021**, *13*, 6689. [CrossRef]

Challenges 2025, 16, 9 17 of 18

39. Ghode, D.J.; Yadav, V.; Jain, R.; Soni, G. Exploring the integration of blockchain technology into supply chain: Challenges and performance. *Bus. Process Manag. J.* **2023**, *29*, 223–239. [CrossRef]

- 40. Islam, T.; Islam, R.; Pitafi, A.H.; Xiaobei, L.; Rehmani, M.; Irfan, M.; Mubarak, M.S. The impact of corporate social responsibility on customer loyalty: The mediating role of corporate reputation, customer satisfaction, and trust. *Sustain. Prod. Consum.* **2021**, 25, 123–135. [CrossRef]
- 41. Ahsan, M.J. Unlocking sustainable success: Exploring the impact of transformational leadership, organizational culture, and CSR performance on financial performance in the Italian manufacturing sector. *Soc. Responsib. J.* **2024**, *20*, 783–803. [CrossRef]
- 42. Hsu, Y.; Bui, T.H.G. Consumers' Perspectives and Behaviors towards Corporate Social Responsibility—A Cross-Cultural Study. *Sustainability* **2022**, *14*, 615. [CrossRef]
- 43. Patwary, A.K.; Sharif, A.; Aziz, R.C.; Hassan, M.G.B.; Najmi, A.; Rahman, M.K. Reducing environmental pollution by organisational citizenship behaviour in hospitality industry: The role of green employee involvement, performance management and dynamic capability. *Environ. Sci. Pollut. Res.* 2023, 30, 37105–37117. [CrossRef]
- 44. López-Gamero, M.D.; Molina-Azorín, J.F.; Pereira-Moliner, J.; Pertusa-Ortega, E.M. Agility, innovation, environmental management and competitiveness in the hotel industry. *Corp. Soc. Responsib. Environ. Manag.* **2023**, *30*, 548–562. [CrossRef]
- 45. García Mestanza, J.; Medina, A.C.; and Cruz Morato, M.A. A Model for Measuring Fair Labour Justice in Hotels: Design for the Spanish Case. *Sustainability* **2019**, *11*, 4639. [CrossRef]
- 46. García-Rodríguez, F.J.; Armas-Cruz, Y.; González-de-la-Rosa, M. Decent work in hospitality: Scale development and validation. *J. Sustain. Tour.* **2021**, 29, 1674–1693. [CrossRef]
- 47. Yan, X.; Espinosa-Cristia, J.F.; Kumari, K.; Cioca, L.I. Relationship between Corporate Social Responsibility, Organizational Trust, and Corporate Reputation for Sustainable Performance. *Sustainability* **2022**, *14*, 8737. [CrossRef]
- 48. Kuo, F.-I.; Fang, W.-T.; LePage, B.A. Proactive environmental strategies in the hotel industry: Eco-innovation, green competitive advantage, and green core competence. *J. Sustain. Tour.* **2022**, *30*, 1240–1261. [CrossRef]
- 49. Martínez-Peláez, R.; Ochoa-Brust, A.; Rivera, S.; Félix, V.G.; Ostos, R.; Brito, H.; Félix, R.A.; Mena, L.J. Role of Digital Transformation for Achieving Sustainability: Mediated Role of Stakeholders, Key Capabilities, and Technology. *Sustainability* **2023**, *15*, 11221. [CrossRef]
- 50. Hichri, A. Integrated reporting, audit quality: Presence of environmental auditing in an international context. *Eur. Bus. Rev.* **2023**, 35, 397–425. [CrossRef]
- 51. Raza, A.; Farrukh, M.; Wang, G.; Iqbal, M.K.; Farhan, M. Effects of hotels' corporate social responsibility (CSR) initiatives on green consumer behavior: Investigating the roles of consumer engagement, positive emotions, and altruistic values. *J. Hosp. Mark. Manag.* 2023, 32, 870–892. [CrossRef]
- 52. Barnett, M.L.; IHenriques; Husted, B.W. Beyond Good Intentions: Designing CSR Initiatives for Greater Social Impact. *J. Manag.* **2020**, *46*, 937–964. [CrossRef]
- 53. Carrera, L. Corporate social responsibility. A strategy for social and territorial sustainability. *Int. J. Corp. Soc. Responsib.* **2022**, *7*, 7. [CrossRef]
- 54. Mushafiq, M.; Prusak, B.; Markiewicz, M. Corporate social responsibility and forward default risk mediated by financial performance and goodwill. *J. Clean. Prod.* **2023**, 428, 139396. [CrossRef]
- 55. Lopatta, K.; Canitz, F.; Tideman, S.A. Abnormal CSR and Financial Performance. Eur. Account. Rev. 2024, 33, 49–75. [CrossRef]
- 56. Balluchi, F.; Lazzini, A.; Torelli, R. CSR and Greenwashing: A Matter of Perception in the Search of Legitimacy. In *Accounting, Accountability and Society: Trends and Perspectives in Reporting, Management and Governance for Sustainability;* Del Baldo, M., Dillard, J., Baldarelli, M.-G., Ciambotti, M., Eds.; Springer International Publishing: Cham, Switzerland, 2020; pp. 151–166.
- 57. Cheng, Y.; Zhu, K.; Zhou, Q.; El Archi, Y.; Kabil, M.; Remenyik, B.; Dávid, L.D. Tourism Ecological Efficiency and Sustainable Development in the Hanjiang River Basin: A Super-Efficiency Slacks-Based Measure Model Study. *Sustainability* **2023**, *15*, 6159. [CrossRef]
- 58. Tanveer, M.; Ahmad, A.-R.; Mahmood, H.; Haq, I.U. Role of Ethical Marketing in Driving Consumer Brand Relationships and Brand Loyalty: A Sustainable Marketing Approach. *Sustainability* **2021**, *13*, 6839. [CrossRef]
- 59. Herrero-Beaumont, E. Emerging Transparency Systems for News Governance to Protect Media Independence and Credibility in the Digital Infosphere. *Commun. Law Policy* **2022**, 27, 220–249. [CrossRef]
- 60. Whalen, E.; Bowen, J. Novel trends challenging tourism. Worldw. Hosp. Tour. Themes 2023, 15, 608–616. [CrossRef]
- 61. Line, N.D.; Dogru, T.; El-Manstrly, D.; Buoye, A.; Malthouse, E.; Kandampully, J. Control, use and ownership of big data: A reciprocal view of customer big data value in the hospitality and tourism industry. *Tour. Manag.* **2020**, *80*, 104106. [CrossRef]
- 62. Li, J.; Bonn, M.A.; Ye, B.H. Hotel employee's artificial intelligence and robotics awareness and its impact on turnover intention: The moderating roles of perceived organizational support and competitive psychological climate. *Tour. Manag.* **2019**, *73*, 172–181. [CrossRef]

63. Odriozola, M.D.; Baraibar-Diez, E.; Llorente, I. Labour Social Responsibility. In *Encyclopedia of Sustainable Managemen*; Idowu, S., Schmidpeter, R., Capaldi, N., Zu, L., Del Baldo, M., Abreu, R., Eds.; Springer International Publishing: Cham, Switzerland, 2020; pp. 1–13.

- 64. Rehman, S.U.; Bresciani, S.; Yahiaoui, D.; Giacosa, E. Environmental sustainability orientation and corporate social responsibility influence on environmental performance of small and medium enterprises: The mediating effect of green capability. *Corp. Soc. Responsib. Environ. Manag.* 2022, 29, 1954–1967. [CrossRef]
- 65. Fiechter, P.; Hitz, J.-M.; Lehmann, N. Real Effects of a Widespread CSR Reporting Mandate: Evidence from the European Union's CSR Directive. *J. Account. Res.* **2022**, *60*, 1499–1549. [CrossRef]
- 66. Lu, J.; Liang, M.; Zhang, C.; Rong, D.; Guan, H.; Mazeikaite, K.; Streimikis, J. Assessment of corporate social responsibility by addressing sustainable development goals. *Corp. Soc. Responsib. Environ. Manag.* **2021**, *28*, 686–703. [CrossRef]
- 67. Choi, H.-Y.; Park, J. Do data-driven CSR initiatives improve CSR performance? The importance of big data analytics capability. *Technol. Forecast. Soc. Chang.* **2022**, *182*, 121802. [CrossRef]
- 68. Fernández, P.; Hartmann, P.; Apaolaza, V. What drives CSR communication effectiveness on social media? A process-based theoretical framework and research agenda. *Int. J. Advert.* **2022**, *41*, 385–413. [CrossRef]
- 69. Shkalenko, A.V.; Nazarenko, A.V. Integration of AI and IoT into Corporate Social Responsibility Strategies for Financial Risk Management and Sustainable Development. *Risks* **2024**, *12*, 87. [CrossRef]
- 70. Jia, J.; Wang, Y.; Chen, J.; Guo, R.; Shu, R.; Wang, J. Status and application of advanced airborne hyperspectral imaging technology: A review. *Infrared Phys. Technol.* **2020**, *104*, 103115. [CrossRef]
- 71. Yáñez-Valdés, C.; Guerrero, M. Equity crowdfunding platforms and sustainable impacts: Encountering investors and technological initiatives for tackling social and environmental challenges. *Eur. J. Innov. Manag.* **2024**, *27*, 2326–2350. [CrossRef]

**Disclaimer/Publisher's Note:** The statements, opinions and data contained in all publications are solely those of the individual author(s) and contributor(s) and not of MDPI and/or the editor(s). MDPI and/or the editor(s) disclaim responsibility for any injury to people or property resulting from any ideas, methods, instructions or products referred to in the content.