



Implementation of Corporate Social Responsibility in the Travel Industry in the Development of Sustainable Tourism

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Abstract

This research examines how Indonesian travel professionals interpret and practice Corporate Social Responsibility (CSR) through sustainable development of the tourism industry. The researchers conducted semi-structured interviews with travel professionals from both management and operations who used qualitative descriptive methods to gather data. The analysis of collected data demonstrated that local ethical conduct drives CSR objectives in this industry instead of standardized formal guidelines. Participants brought forth responsibility factors through how they conducted their regular business activities while maintaining ethical practices toward workers and tourists and showing cultural competence and environmental consciousness together with community involvement. This research disproves conventional CSR standards that prioritize institutionalized reporting systems through its discovery of "relational CSR" based on local cultural values and frontline social interactions. Through their ethical mediatory function tourism operators provide educational services that maintain indigenous cultural value while creating balanced relationships with native communities. The principles of CSR exhibit diverse levels of maturity between businesses although organizations base their practices on authentic moral commitments regardless of weak official backing.

Introduction

In the current context of modernization, the tourism sector has experienced significant growth and plays an important role in effort to preserve cultural heritage and natural resources. The richness and diversity of Indonesia's distinctive culture natural is an attraction for tourists from various countries. This wealth of natural resources has the potential to be utilized in tourism development as well as opportunities for job creation in the travel industry sector (Zheng et al., 2023; Zheng et al., 2023; Khan et al., 2023; Igoumenakis et al., 2023). The presence of the travel industry provides a positive value that has a major impact on state revenue. This condition creates great opportunities as well as challenges that must be addressed so that the positive impact can be enjoyed by all levels of society without damaging the environment (Veronica & Rivabelle, 2024; Omer, 2008; Streimikiene et al., 2021; Siahaya et al., 2024). But on the handother, this sector has the potential to cause damage to the environment, exploitation of natural resources, and have a negative impact on the social structure of society.

The tourism industry not only has a major impact on the economy, but also on society and the environment. Developing a business in tourism can affect the sustainability of environmental and cultural ecosystems. Tourism certainly requires development good management so that it can have a impact positive on society (Darsono et al., 2022; Tambunan et al, 2021). Tourism development cannot be separated from the idea of sustainable tourism development, which requires mutual sustainability between management and society to create sustainable tourism.

It emphasizes the importance of economic growth with attention to the preservation of natural resources, cultural heritage, and environmental quality (Ahmad & Yulianah, 2024; Jahanger et al., 2022; Labadi et al., 2021; Huo & Peng, 2023).

The empowerment of tourists and local communities is an important aspect in realizing sustainable tourism, which not only provides economic benefits, but can contribute to the preservation of the environment, culture, and sustainable improvement of social welfare (Nurhasanah et al., 2017; Kusumawardhana, 2023; Hidayat & Husni, 2022). Often, tourists are required to prioritize sustainable tourism because they can interact directly with the tourist environment. The important role of local people or communities in tourism development, namely by emphasizing that the performance or success of long-term the tourism industry is highly dependent on the amount of acceptance and support from local communities (Arida & Sunarta, 2017; Khalid et al., 2019; Campón-Cerro et al., 2017).

Given that the process of planning, organizing, and developing tourism requires community involvement, a tourism model based on sustainable tourism is an ideal solution to anticipate the negative impacts of mass tourism while making this model a strategy so that most of the benefits of tourism return to local communities. Foreign and local are also required to apply tourists social responsibility for each individual (Snyder et al., 2011; Pásková & Zelenka, 2024). However, in the application of csr implementation, there are a number of problems that become obstacles to the effectiveness of the modelsustainable tourism-based tourism. These problems include the limited technical ability of local residents to manage tourism and the lack of knowledge and awareness of the importance of sustainable tourism to support the improvement of the local economy. Limited knowledge and financial resources owned by the community often hamper the ability of the tourist areas they manage to compete with large investments from the private sector. This is what causes the need for the company's role through a form of social responsibility in providing a positive impact on the economic development of the community (Mamo et al., 2023; Cadbury, 2006).

This research aims to analyze the evolution of the concept of Social Responsibility, which is still minimally applied in the travel industry sector, and review innovative best practices with a strategic approach in the travel industry, which can have a positive impact on sustainable tourism development and community economic improvement. In addition, this study also complements previous research, by expanding the exploration of CSR implementation in relation to realizing sustainable tourism development.

Methods

This research employs qualitative analysis through descriptive studies to investigate the implementation of CSR in travel businesses and their role in advancing sustainable tourism. Qualitative research delivers optimum results for this study because it helps researchers fully understand social processes and stakeholder perspectives and contextual dynamics that quantitative methods would miss.

Research Design

The study adopts an interpretive approach with exploratory elements to its research method. The study investigates actual practices of CSR participants throughout the travel industry. Through the interpretive paradigm the researcher can identify and analyze the positive and negative values linked to CSR implementation according to the travel professionals responsible for execution. This research avoids hypothesis testing to present extensive details about current CSR implementation methods while addressing both the encountered obstacles and established strategic approaches.

Data Collection Methods

Data collection relied on semi-structured interviews alongside document analysis for flexibly assessing the research questions in depth. The researchers employed semi-structured interviews because these methods maintained standardized topics across respondents yet provided open questioning options when new issues arose.

The information was obtained from key industry informants who participated in interviews that formed the primary basis of our study. Budget Distribution International collected data from three categories of company personnel who lead the development and implementation of CSR programs. The researcher adopted purposive sampling to select participants because it allows the selection of knowledgeable respondents with direct experience in the research domain.

The interviews flowed for a period between 45 and 60 minutes and relied on open-ended questions from an adaptable questionnaire. The interview guide encompassed diverse aspects about CSR adoption motives and program types together with execution obstacles and community enticement and environmental aspects and long-term sustainability objectives. The researchers recorded interviews (after getting consent) which the analysts used to produce transcripts for examination purposes.

The research incorporated secondary data that strengthened and confirmed the gathered information. The research utilized an analysis of academic journal articles alongside policy documents from the travel industry as well as industry reports and CSR program documents and news articles in the industry. Secondary data enhanced analysis validity and credibility because it enabled researchers to compare and verify the study's results.

Data Analysis Technique

Thematic analysis served as the method for analyzing transcript data since it represents a standard technique to discover themes inside qualitative datasets. The methodology of thematic analysis requires researchers to experience their data, develop preliminary codes, locate thematic patterns, evaluate these findings before creating descriptions and titles for themes and preparing the final written outcomes.

The coding throughout my research work combined inductive and deductive approaches. The researcher began by deductively developing coding frameworks based on interview transcripts (inductive) and later utilized research objectives and existing literature for deductive coding. The research identified five main themes which consisted of (1) strategic CSR planning; (2) environmental and cultural sustainability; (3) education and community engagement; (4) operational challenges; and (5) ethical business practices.

The research investigated how travel companies implement CSR programs along with their reasons for selected practices and sustainability-based achievements and expectations. The research revealed detailed mechanisms through which CSR activities help attain sustainability targets by protecting natural resources and serving communities better and through encouraging sustainable travel practices.

Result and Discussion

This research checked the implementation of Corporate Social Responsibility (CSR) practices throughout the Indonesian travel industry alongside their contribution to sustainable tourism. Five stakeholders employing various roles at travel agencies took part in semi-structured interviews to provide data. The participants included managers, operations supervisors, tour consultants and cultural guides. Members from the selected organizations participated in the

study because they were making CSR-related choices directly or because they both experienced and understood the issues faced by sustainable tourist practices.

Different sizes and specialized areas marked the travel agencies who participated in this research. The travel agencies specialized their services either in cultural-heritage tourism or nature-based and community-based tour packages. All interview subjects exhibited dedication towards incorporating responsible operations while their formal initiatives and practices demonstrated varying degrees of development.

Every interview produced detailed insights regarding how CSR operates at the field level. The research process of thematic analysis identified several essential themes that accurately depict the actual practices of CSR in the travel industry. Each theme is displayed through first-hand participant remarks before the writer offers analysis of the findings with a consolidated discussion.

CSR as a Reflection of Ethical Business Practices

The travel industry implements Corporate Social Responsibility mainly through ethical business practices according to practitioner understanding. The interviews produced this theme because participants repeatedly brought forward honesty and transparency alongside fairness and respect for local values as fundamental operational principles.

“As travel agents, we are the face of tourism. So, we always remind ourselves that business is not just about profit. We also represent the community and the culture here.” — Informant 1 (Travel Agency Manager)

Travel operators need to provide commercial services while maintaining the moral integrity of their represented communities according to this declaration. CSR functions in this setting as a moral direction system which assesses the business practices companies execute in their regular activities. The company has merged social accountability with its core values.

“For us, giving correct and honest information to customers is part of CSR. We don’t exaggerate or make promises we can’t keep. That’s part of building trust.” — Informant 2 (Tour Consultant)

The conceptualization of ethical communication in CSR remains a fundamental requirement according to this statement. The interview participant expands CSR beyond charity and environmental actions to include honest practices in marketing together with fair customer relations. The operational definition of CSR now extends to ethical practices between clients and service providers.

“Sometimes tourists want things that go against our culture or local customs. We always try to explain respectfully why certain behaviors are not acceptable here.” — Informant 3 (Cultural Tour Guide)

This statement points out the ethical challenges that travel agencies navigate to achieve both customer contentment and cultural preservation goals. The participant shows how CSR acts as a connection that joins commercial customer service operations to cultural protection by explaining the agency's cultural educational position.

“We train our staff not just to serve, but to represent our values. That means respecting local traditions and not doing anything that would offend the community.” — Informant 4 (Operations Supervisor)

This section discusses staff training programs that focus on ethics and cultural sensitivity where the company demonstrates its internal CSR activities. Human resource development strategies

of the company express a clear social responsibility commitment through value integration as part of its organizational culture.

“CSR starts from inside. If the way we treat our employees and our local partners is not respectful, then how can we call ourselves socially responsible?” — Informant 5 (Agency Director)

The participant rejects shallow perspectives of CSR by stressing the importance of company internal operations. This organizational statement supports advanced CSR perspectives which require both external community involvement as well as fair and respectful treatment of employees throughout the company operations.

All respondents share a similar perception that CSR represents ethical standards which naturally belong to business operations. The definition of CSR extends beyond formal programming and public-related initiatives in this specific context. CSR operates through regular business practices and organizational moral values combined with company-wide internal policies. Every research subject agrees that genuine social responsibility starts with ethical integrity which describes how businesses interact with others through communication along with their treatment practices and preservation of community dignity. CSR programs in the travel industry operate informally with unspecified branding. The fundamental values that sustain responsible tourism include honest communication with guests along with respect for local customs and equitable employee treatment although these principles may remain unlabeled in terms of CSR. These practices demonstrate community-based CSR understanding which results from Indonesian cultural traditions and work-related personal relationships and societal expectations.

Educational Outreach to Tourists

áhliz Travel demonstrates its Corporate Social Responsibility (CSR) through dedicated efforts in educating tourists about appropriate behavior while they stay at their destinations. The delivered education focuses on local traditions alongside environmental protection alongside cultural respect for local populations. Travel agencies which focus on cultural and nature-based services now position themselves between tourists and destination cultural values. The educational function of travel agents seeks to change tourist actions toward sustainable goals that will endure long-term.

“Before every trip, we always brief our guests—especially foreigners—about what to wear, what not to do at sacred sites, and how to behave during ceremonies. It’s about helping them understand that tourism here is not just a business, it’s about culture.” — Informant 1 (Cultural Tour Guide)

Travel agents actively work to reduce cultural disturbances through their preventative measures according to this statement. Agencies achieve both cultural tradition protection and cultural respect leadership status through their proactive educational support for tourists. CSR functions as an unstructured preventative practice of cultural diplomacy at this point.

“Many tourists just don’t know the rules. We had cases where someone unknowingly sat on a temple altar. Now we explain these things early, before they even arrive at the site.” — Informant 2 (Operations Manager)

People without cultural awareness end up creating unintentional cultural incidents according to this observation. Early orientation serves as a CSR strategy through which the agency addresses cultural gaps and defends the cultural identity of local areas. CSRs set its focus on prevention instead of correction through preparatory and educative measures.

“We include a sustainability section in our travel booklets and website. Things like don’t litter, respect wildlife, buy from locals. It’s not enforced, but we hope people read and follow it.” — Informant 3 (Travel Agency Owner)

The information materials comprise a part of the CSR delivery system. Through this statement the author displays preference for communication that encourages rather than requires compliance. Tourism practitioners now use this new approach to guide visitors through value-based engagement based on their own responsibility for maintaining cultural places.

“Some of our tours include short talks on local issues—like coral reef protection or waste problems in the village. We try to make the tourists part of the solution, even in small ways.” — Informant 4 (Eco-Tour Program Coordinator)

Through the tour experience the agency functions as an educational platform that teaches about the environment. The agency creates sustainability as a joined business challenge to develop participatory CSR models. The active participation transforms the tourist from an observer into a protected destination stakeholder.

“Sometimes tourists say they’ve never been told these things in other countries. That shows it’s our responsibility to make them aware—not just for our sake, but so they carry that awareness with them.” — Informant 5 (Guide Trainer)

Tourist education demonstrates how knowledge spreads from one point to multiple others. The informant understands CSR as a method to safeguard multiple destinations because the program creates enduring knowledge which tourists can carry from one destination to future travel experiences. The approach educates students about CSR by demonstrating its dual importance as local and international.

Educating tourists stands as a core agreement among all participants in multi-interview assessments. Participants viewed this responsibility as more than a standard customer service practice since it was essential to maintain local culture and environmental stability. Sustainable tourism principles guide tourist conduct through the use of written guides as well as in-tour discussions and pre-trip briefings run by tour agencies.

Educational programs deliver relational guidance rather than formal training because they use trust along with hospitality and conversation as delivery methods. The method sustains traveler independence at the same time it directs their activities toward sustainable actions. CSR goes beyond company-run approaches to incorporate cultural awareness-building measures which enrich its traditional focus on internal policies and donations. In travel-related settings CSR works as a cross-cultural connection that binds visitor expectations with local heritage and develops tourism into a learning platform about different cultures. Social sustainability of tourism receives enhanced support because mutual respect grows between local populations and visiting travelers.

Support for Local Community and Culture

Travel companies often make local community support and cultural preservation their constant theme when executing CSR programs. The implementation of CSR goes beyond standard donations because it exists within operational decisions made daily in the tourism industry which involve local participation in the value chain and recognition of traditional products as well as fair revenue distribution. The travel agency can merge its commercial objectives with community empowerment initiatives by adopting this method.

“In every tour package we design, we make sure to include a meal at a local warung or a visit to a village-run handicraft center. That way, the money flows directly to the people.” — Informant 1 (Travel Product Designer)

The implementation of CSR takes place through purchasing choice management alongside itinerary creation. The agency integrates local economic opportunities within its business services instead of contracting external large vendors for services. The approach represents a business-to-business strategic CSR model that works toward sustainable economic growth in specific locations.

“We work with local guides, many of whom were trained in the village. They have the cultural knowledge and speak the dialects. It adds value for tourists and creates jobs.” — Informant 2 (Operations Manager)

The quoted statement presents an example that demonstrates how utilizing local guides simultaneously meets needs of corporate responsibility along with achieving business goals. Local knowledge maintenance and employment generation become possible attributes of this practice which results in improved authenticity and depth for visitors touring the area. The approach exemplifies CSR as mutual gain since it promotes community welfare in addition to product enhancement.

“We don’t just use local music and dances in our programs—we explain where they come from, who performs them, and why they matter. Tourists need to know it’s not just entertainment.” — Informant 3 (Cultural Program Curator)

The site avoids turning cultural aspects into commodities through its contextual approach. The agency defends cultural dignity through its interpretive background information as it educates visitors. The action changes mindless tourist activities into valuable cultural exchanges which represents the fundamental principle of socially responsible tourism.

“We help local vendors with packaging and branding. Sometimes they don’t know how to sell to international visitors. A little training goes a long way.” — Informant 4 (Partnership and CSR Liaison)

This statement shows how the company actively develops CSR through enhancing local operational capabilities. The agency implements growth initiatives to develop local vendors instead of acting as a mere customer of their products. The organization demonstrates sustained dedication to uplift local performers while enhancing their market position in tourism.

“During the pandemic, we gave priority to local families for any available jobs. Many had no other income. CSR means standing with your community, especially when things go wrong.” — Informant 5 (Agency Director)

The above declaration shows how CSR operated in relationship with specific situations. Responding during crisis situations is equally important as established programs within responsible care. The understanding of CSR reflects the principles of collectivism and sustaining power alongside mutual duties among stakeholders.

Evidence shows that supporting local communities stands as the most observable and commonly practiced Corporate Social Responsibility approach in travel industries. The practices present here emerged as deeply rooted parts of local society because they originate directly from the operational activities of travel agencies. The participants pointed out that this assistance function as collaborative partnerships.

These agencies use local guides together with traditional performances and sourcing local products as well as providing capacity-building support to generate authentic value from tourism for the communities. The implementation of these measures protects the territory from discrimination that occurs when mass tourism operators extract money from local communities without providing substantial support. The above situation demonstrates how CSR in tourism combines economic advantages together with cultural development. The financial aspect of benefits along with storytelling narratives and their ownership forms an integral part of CSR in tourism practice. Through their role as business facilitators travel agencies play an essential part in enabling ethical developments of inclusive tourism which actively involve local communities.

Environmental Conservation Initiatives

The participants demonstrated an enhancing understanding of their duties to protect the environment as a core element of sustainable tourism practice. Many travel agencies implement actual practices which simultaneously lower their carbon impact while supporting sustainable conservation efforts although they may lack standard environmental protocols. These small actions show increasing environmental responsibility among organizations in their social responsibility initiatives across the board.

“We’ve stopped using single-use plastics on our tours. Instead, we give each guest a reusable water bottle and remind them not to bring plastic bags.” — Informant 1 (Tour Operations Coordinator)

The quoted assessment describes a convenient approach for environmental responsibility that companies can use without complex implementation. The modest changes in resource management demonstrate developing sustainability awareness that matches international green tourism standards. There exists proof that corporations need not create complex or costly CSR initiatives for effectiveness because basic behavioral changes can work effectively.

“Our snorkeling packages now include a short conservation briefing. We explain how coral reefs are affected by sunscreen or stepping on the reef. Tourists really don’t know unless we tell them.” — Informant 2 (Eco-tourism Guide)

CSRs in this context involve educating visitors about environment awareness during their tour activities. Through awareness programs the agency uses its platform for both educational functions and damage prevention purposes. The industry now progresses toward active environmental stewardship rather than maintaining a passive role of damage control.

“We try to use hybrid or electric vehicles when possible. It costs more, but we want to contribute to lower carbon emissions, especially in popular areas.” — Informant 3 (Sustainability Lead)

Beyond compliance and branding alone the agency accepts additional expenses because they want to match environmental targets which demonstrates their profound dedication to sustainability. Such initiatives establish CSR as an extended investment strategy as opposed to being a brief promotional campaign.

“We joined a community reforestation project where our staff and guests can volunteer. Some guests even say it’s their favorite part of the trip.” — Informant 4 (Community Engagement Officer)

This statement shows how CSR combines environmental activities between personnel who work inside a company and the organization's clients who interact outside the workplace.

Destination conservation volunteers form strong bonds with the destination while making tourism an instrument to repair instead of damage natural environments.

“We make it clear in our marketing that we are eco-conscious, but we are careful not to overclaim. Greenwashing is a real problem in tourism now.” — Informant 5 (Marketing Manager)

The ethical dimensions of environmental marketing are visible to responsible agencies at present. The industry depends on transparency and honesty for Corporate Social Responsibility because sustainability requirements are becoming increasingly demanding about appearance.

Travel industry professionals recognize the importance of environmental CSR although the level of its implementation differs from agency to agency. Throughout all observations the interviewed participants expressed a powerful interest in switching away from mere implementation of regulations toward collaborative environmental involvement by finding methods to decrease waste generation while teaching visitors and embracing sustainable technology and conducting ecological restoration initiatives.

The research suggests that environmental CSR extends further than company-level activities since it should develop travelers into more conscious stewards of the environment. Small environmentally friendly practices such as substituting single-use plastic products or delivering sustainability seminars are considered substantial progress toward sustainable travel.

Some actors are now recognizing the ethical challenges of greenwashing through their interviews while showing dedication to remain both truthful and transparent. The data shows that environmental CSR demands truthful relationships between sustainability communication and its guaranteed ethical implementation in practice. Sustainable tourism demonstrates this essential principle which demands that destination natural protection stands as an absolute necessity for its future existence. By implementing CSR businesses accomplish the dual objective of preserving the environment while using it.

CSR at Varying Levels of Maturity

Participants from all backgrounds agreed about Corporate Social Responsibility's (CSR) importance however their approaches to CSR practices differed substantially in terms of structure and organization along with formality levels. Within the industry some travel agencies developed structured CSR plans that they included as part of their business operations but other agencies handled CSR activities through spontaneous or delayed responses. The travel industry shows different stages of CSR development through a progression from basic public relations activities to fundamental strategic social responsibility integration.

“To be honest, we started doing CSR because clients started asking about it. It wasn't something we thought about before, but now we're trying to formalize it.” — Informant 1 (Tourism Sales Manager)

The travel firm entered CSR through a market-driven necessity instead of generated by internal beliefs. The reactive approach indicates an entrance for corporate social responsibility development even though it does not offer strategic plans. The pressures from outside forces become the agent which prompts companies to transform their CSR activities internally.

“Our CSR is not written down or anything, but we've always tried to give back to the community—whether it's helping with local events or donating part of our profits to a school nearby.” — Informant 2 (Small Travel Business Owner)

The informal system represents a CSR model that is based on organizational values. These unstructured CSR practices carry real meaning because they stem from authentic relationships between the organization and its community. The absence of structured management structures restricts both scalability efforts and organizational consistency as well as the evaluation of long-term effects.

“We have a sustainability officer, annual CSR goals, and we publish our initiatives in a yearly report. It helps us stay accountable and shows partners that we’re serious.”
— Informant 3 (Executive Director, Mid-sized Travel Agency)

The quotation demonstrates how CSR has become an institutionalized practice at this level of organizational development. The organization views CSR as central to business operations through its implementation of formal roles and transparent targets. Through high-level organizational maturity the organization achieves ongoing improvement within stakeholder engagement and maintains sustained strategic connection to sustainability objectives.

“Sometimes we feel stuck. We want to do more, but there’s not enough knowledge or budget to develop structured programs. We need support from bigger players or government.” — Informant 4 (Local Tour Operator)

The comment demonstrates how operational barriers hinder CSR development mostly affect basic providers in developing areas. The CSR development of businesses depends on obtaining resources alongside training and institutional support in addition to their willingness and knowledge toward CSR development.

“I think some agencies just use CSR as marketing. They’ll sponsor a beach clean-up, post it on Instagram, and that’s it. There’s no follow-up or real impact.” — Informant 5 (CSR Consultant)

This approach spotlights CSR practices which exist to obtain visible results instead of sustainable value generation. These superficial deceptive actions create essential ethical challenges regarding the true dedication towards sustaining both the community and natural environment.

The travel industry demonstrates a vast range of CSR implementation through its agencies due to organizational differences regarding implementation scope and commitment level. Some organizations currently exist at the initial awareness stage of CSR while other agencies have progressed to implement robust frameworks along with institutional support systems. Organizations develop different approaches for CSR maturity because various business conditions like market size and leadership devotion and resource accessibility and stakeholder requirements shape their programs.

Formal structures are not necessary for CSR initiatives to have meaning since grassroots approaches can successfully demonstrate genuine community and environmental involvement. The absence of structured documentation makes such unorganized CSR work susceptible to inconsistent execution while making it difficult to expand larger than individual benevolence. Performative CSR tactics representing branding without tangible impact showcase organizational risks through insincere practices at a time when sustainability awareness continues to rise throughout public communities. The data shows genuine CSR maturity depends on the harmonization between organizational values and structured programs together with sustained accountability.

From Formal Programs to Situated Ethical Practice

The study's outcomes oppose the typical definitions of Corporate Social Responsibility (CSR) through established compliance mechanisms and sustainability reporting frameworks as well as philanthropic activities. The CSR activities performed by Indonesian travel agencies follow a different path which the authors label as "situated ethical practices" because they form natural parts of regular business operations. Travel agencies develop their corporate social responsibility approaches through intrinsic cultural values together with the mutual responsibilities between business partners and inherent ethical duties of their function as cultural intermediaries. The interpretation shares aspects with "contextual CSR" according to Primec & Belak (2022) because responsibility does not follow uniform standards but results from negotiations between social and cultural components. Travel professionals practice CSR by maintaining truthful advertising while showing respect to local cultures and ensuring worker dignity and fostering long-term relationships with community members.

The traditional CSR framework described in tourism studies through external assessments together with environmental measurements and official stakeholder reviews (Jayasinghe et al., 2024; Kumari et al., 2025) faces significant challenges because of this discovery. Corporate accountability tools excel at their purpose for substantial organizations but remain out of reach and unsuitable for small and medium-sized tourism enterprises, especially within emerging economies. According to El-Said et al. (2022) the majority of CSR frameworks were developed to suit multinational corporations yet they overlook common traits of the Global South tourism sector like informal economies, limited resources and dense social networks. The results of our study strongly support the idea that practical CSR initiatives regularly take place beyond institutional guidelines.

Ethical responsibility during tourism interactions directs the boundaries of CSR toward activities which maintain cultural genuineness and proper visitor guidance. Tourism workers demonstrate situational CSR (Pásková & Zelenka, 2024) through their ongoing effort to maintain integrity standards while addressing guest requirements. The relational turn in tourism responsibility involves shifting from standard compliance metrics to focus on ethical standards which are inter-subjective and context-dependent and allow for dialogical approaches according to Crossley (2020). The orientation has especial value for post-pandemic tourism because it helps visitors pursue authentic meaningful experiences while local communities protect cultural and ecological assets.

This localized Corporate Social Responsibility model represents an essential philosophical discussion about tourism responsibility at a global level. Sustainable tourism calls for more than managerial instruments as Jafino et al. (2021) has demonstrated throughout her research that sustainability needs a moral assessment of power distribution and voice allocation and justice delivery. These three practices documented from our interviewees work as actual manifestations toward achieving their fundamental ethical goals. CSR activities in tourism should center on continuous negotiations between rights holders and duty bearers working within established community relationships.

The research demonstrates how ethical interaction serves as a base to redefine CSR beyond strategic plans thus providing a wider range of sustainability approaches in tourism. The study gives recognition to those smaller actors in the industry who cannot produce CSR reports while demonstrating responsible conduct in their operational areas. The framework generates fresh policy initiatives combined with training methods designed to measure localized sustainability importance while de-emphasizing administrative standards in assessment. Through its findings this research advances arguments advocating decolonized and pluralistic tourism governance

structures that recognize different approaches to sustainability (Ruttenberg, 2023; Ruttenberg, 2022).

Contextualizing CSR for Inclusive and Sustainable Tourism

This research investigation demonstrates a fundamental principle which academics are now widely acknowledging that tourism-focused CSR needs to blend local context with universal sustainability initiatives. The actions performed by Indonesian travel professionals prove substantial although simple compared to corporate social responsibility indicators because they create sustainable and inclusive responsibilities through local guide employment and cultural norms education programs. The research aligns with Tengblad et al. (2025) who promote development-oriented tourism that judges CSR through its ability to bring fair benefits to local communities and secure ecological and cultural assets.

The research gives evidence that responsible business initiatives within the Indonesian travel market align with community-based tourism targets although they lack explicit CBT identification. Travel agencies actively redirect touristic finances to various local actors including cultural performers and artisanal producers and operators of village-run businesses which shifts resources to communities according to Goodwin (2022) inclusive tourism principles. The implemented strategies serve to cut down revenue leakage in tourism while empowering communities to shape their own tourism stories. As opposed to conventional CSR approaches that maintain local communities in beneficiary roles only this model supports their engagement as core stakeholders. Dangi & Petrick (2021) states that sustainability in tourism needs to progress from distributive justice toward procedural justice which requires communities to be active participants in development decisions and to receive sustainable tourism benefits.

Tourist education which encompasses cultural education along with environmental lessons operates as a vital process for connecting between local and global communities. Travel agents teach global tourists about local traditions through sharing knowledge about ritual distances and sunscreen effects on coral reefs. The agents exemplify "transformative tourism" according to Fu et al. (2022) by creating experiences that educate visitors while merging transformative learning with tourism activities. The educational aspect of CSR stands as a vital component to fight against tourism-related environmental problems and cultural losses in the current era. Travel businesses should function as agents of change and awareness because their recognition through support would enable tourism to achieve targets under SDG 12 (responsible consumption and production) along with SDG 11 (sustainable cities and communities).

The research finds important contractions and institutional boundaries which affect these findings. Travel agencies show dedication to community enhancement and ecological preservation yet their activities remain limited by insufficient funding and insufficient training and minimal backing from the tourism governance institutions. The research participants who wanted extended or official CSR activities faced financial and institutional obstacles that generated results similar to broader studies in emerging tourism markets (Zou et al., 2021; Wirba, 2024). Organizations implementing CSR practices may become stagnant at a merely symbolic level because they lack necessary access to capacity-building programs and small-enterprise certifications as well as social responsibility-based policy rewards.

A global impact from locally established CSR initiatives requires multiple policy levels of support. The national and regional tourism bodies need to officially approve informal CSR practices by integrating them into their tourism strategies and creating more encouragement for these practices. The accessibility of support systems encompassing sustainability management

training and enabling access to ethical supply chains and incentives for green innovation must be provided to SMTEs. International NGOs along with multilateral tourism bodies need to adopt adaptable toolkits which understand the variations found in different local areas instead of relying on prescriptive frameworks (Gupte & Aslam, 2022; Elfert & Ydesen, 2023). These implementation strategies work toward harmonizing efforts to achieve CSR development potential in tourism.

Researchers discovered that sustainable practice in the tourism industry should shift from being a mechanical determination of technical fixes toward a localized value-driven community relationship system which depends on indigenous knowledge. The research methodology displays elements of what Chambers & Buzinde (2015) define as a "critical tourism ethic" involving lived realities to question global sustainability principles and development paradigms. These CSR practices have minimal extent compared to their important value. Local cultural meanings take precedence over global measurement standards because these practices demonstrate the practical nature of responsibility implementation.

Conclusion

The research evaluates Corporate Social Responsibility (CSR) implementation strategies and meanings through the actions of Indonesian travel industry representatives as they work to achieve sustainable tourism objectives. This local research based on descriptive analysis confirms that CSR practices stem from traditional moral values alongside cultural responsibilities which exist between people instead of following external rules and standards. Travel agencies in this research demonstrated CSR practices through various activities that included ethical communication when interacting with tourists alongside respect for local customs combined with community service and environmental initiatives and tourist educational programs. The performing agents conduct these actions without formal documentation and demonstrate both moral dedication and organizational objectives balance with environmental sustainability goals.

This work questions the main corporate-oriented CSR models that base their assessment on standardized metrics together with top-down reporting systems and certification frameworks. The research focuses on "site-specific CSR" which originates through regular social interactions and cultural traditions and regional customs. The research join forces with multiple academic works to promote socially embedded and culturally responsive approaches toward CSR in tourism sectors of the Global South. Small and medium-sized tourism enterprises (SMTEs) maintain their essential role in preserving sustainable ethics and tourism through their informal structures which enable better community connections and local understanding.

Local actors demonstrate their transformative capabilities through practical sustainability measures based on care-oriented approaches and inclusive methods and educational practices. These informal travel agencies perform substantial functions as they modify tourist behaviors and safeguard cultural along with ecological elements and develop socioeconomic advantages for their communities while formal CSR initiatives are absent. The SDGs within the UN Sustainable Development Goals framework have extensive links with the tourism practices studied in this research through SDG aims about decent work (SDG 8), sustainable communities (SDG 11) and responsible consumption (SDG 12).

The research results identify structural barriers while presenting these findings. Travel operators continue their operations without receiving adequate institutional backing or technical advisory services or membership in sustainability networks. The situation requires enhanced attention from policymakers together with destination managers and international

organizations who need to develop sustainability and CSR frameworks adapted to cultural diversity and providing flexible access to stakeholders. Grassroots CSR initiatives can expand through local sustainability toolkits and community certification programs and ethical innovation rewards to prevent any harm to local authenticity.

Research should expand its analysis of formal and informal CSR relationships in various tourism fields along with cultural differences. Research which compares urban and rural operators together with community-owned enterprise data against private-owned companies will reveal the different CSR strategies used in tourism. Over time the evolution of CSR practices can be studied through persistent research that tracks industry tactics adjusting to customers' changing requirements and regulatory changes and environmental issues.

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