UNIVERSITY OF EDUCATION, WINNEBA.

CORPORATE SOCIAL RESPONSIBILITY IN THE TOURISM INDUSTRY:
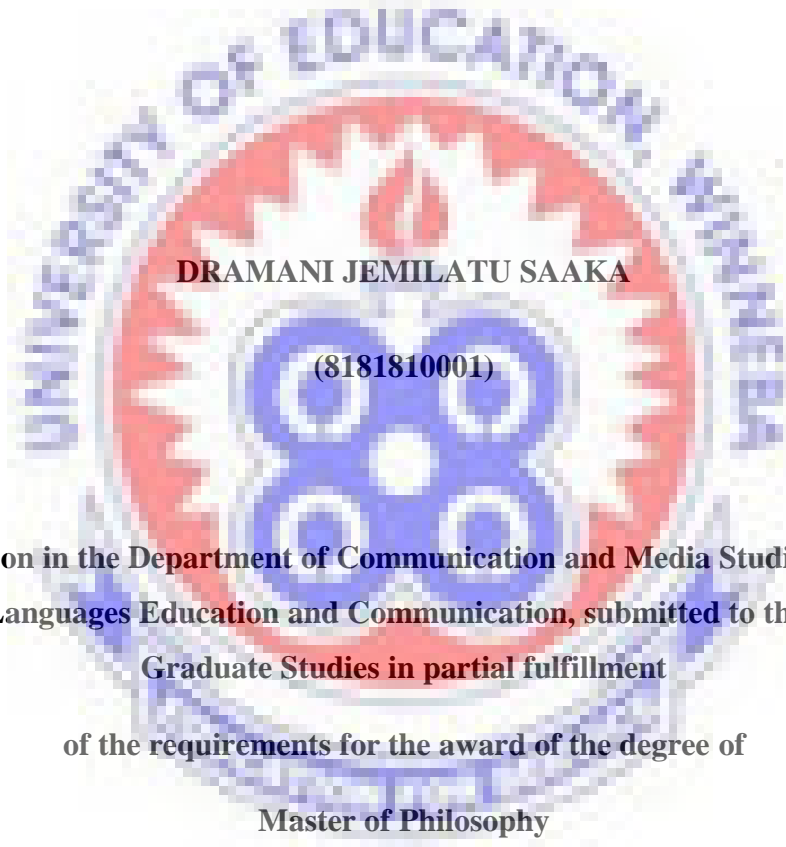
A STUDY OF TWO HOTELS IN GHANA.

DRAMANI JEMILATU SAAKA

MASTER OF PHILOSOPHY

2019

UNIVERSITY OF EDUCATION, WINNEBA.

CORPORATE SOCIAL RESPONSIBILITY IN THE TOURISM INDUSTRY:

A STUDY OF TWO HOTELS IN GHANA.

DRAMANI JEMILATU SAAKA

(8181810001)

A dissertation in the Department of Communication and Media Studies, Faculty of Foreign Languages Education and Communication, submitted to the School of Graduate Studies in partial fulfillment

of the requirements for the award of the degree of

Master of Philosophy

(Business Communication)

in the University of Education, Winneba.

SEPTEMBER, 2019

DECLARATION

STUDENT'S DECLARATION

I, Dramani Jemilatu Saaka, declare that this Thesis, with the exception of quotations and references contained in published works which have all been identified and duly acknowledged, is entirely my own original work, and it has not been submitted, either in part or whole, for another degree elsewhere.

SIGNATURE: …………………………………

DATE: …………………………………………

SUPERVISOR'S DECLARATION.

I hereby declare that the preparation and presentation of this work was supervised in accordance with the guidelines for supervision of Dissertation as laid down by the University of Education, Winneba.

NAME OF SUPERVISOR: **DR. MAVIS AMO-MENSAH**

SIGNATURE: …………………………………

DATE: …………………………………………

DEDICATION

I dedicate this work to my family and friends for their continuous love and support always.

ACKNOWLEDGEMENTS

First and foremost, I will like to thank Allah for his guidance and for granting me good health and strength to carry out this study. My gratitude goes to my supervisor Dr. Mavis Amo-Mensah for her support and guidance. Her gigantic input led to a successful completion of this work.

I will also like to acknowledge and thank all lecturers of the Department of Communication and Media Studies, UEW, Miss Joyce Mensah, Prof. Andy Ofori-Birikorang (PHD), Mr. Kwesi Aggrey, Dr. Christiana Hammond, Mrs. Abena Abokoma Amoako and Madam Akosua Asantewaa Anane for their academic support throughout my stay at the department.

My appreciation also goes to the CSR team of Coconut Grove Beach Resort Hotel and Windy Lodge Hotel who contributed to the successful completion of this. I say thank you for your insightful contributions which has also contributed to make this work possible.

I cannot conclude without acknowledging my COMSSA-UEW family. Thank you for making my stay in Winneba a memorable one.
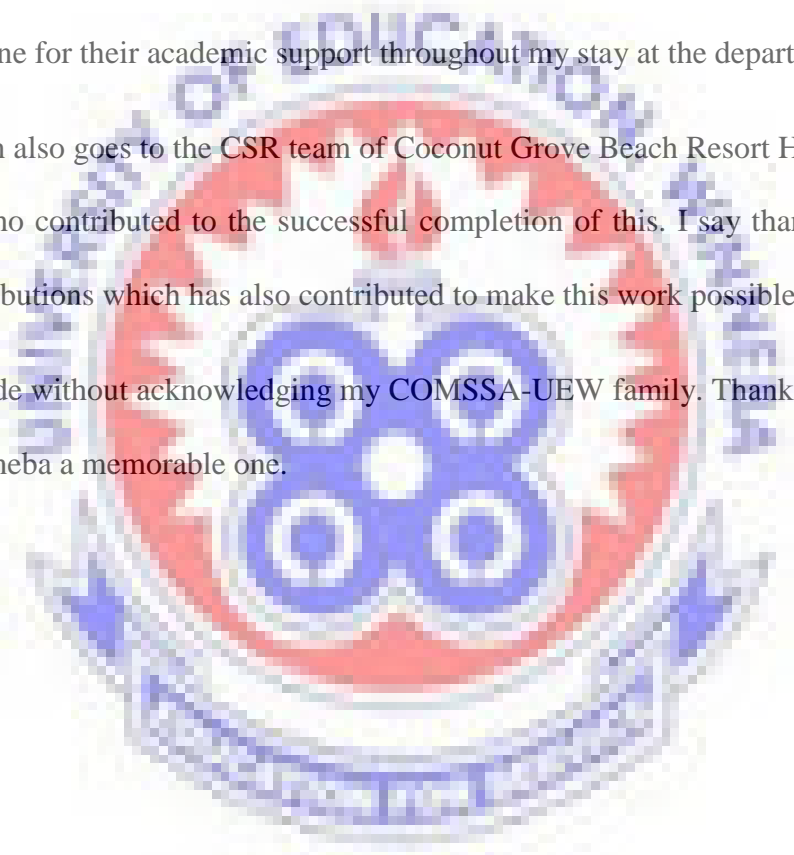
TABLE OF CONTENTS

v

Content	Page

LIST OF TABLES

Table   **Page**

LIST OF FIGURES

ABSTRACT

This case study examined Corporate Social Responsibility practices of in two hotels in Ghana: Windy Lodge Hotel and Coconut Grove Beach Resort Hotel. The study particularly examined the hotels' motivation for adopting and implementing CSR and how those CSR initiatives are used to achieve sustainability in tourism. The study was underpinned by the legitimacy theory and the triple bottom line approach. Data were gathered through focus group discussion, interviews and document analysis. The study showed that CSR was conceptualized as a philanthropic gesture used to solve the social needs of host communities. The study also revealed that the hotels were internally motivated by ownership values and organizational culture; externally, the hotels were motivated by government regulations, global standards. Furthermore, the study indicated that sustainability in tourism can be achieved in three dimensions: social, economic and environmental dimensions. Focusing on CSR in the hospitality sector of the Ghanaian tourism industry, this study will further provide the Ghanaian government, the Ministry of Tourism, Culture and Creative Arts, Ghana Tourist Authority, and Ghana Hoteliers Association with methods, strategies, and policies which should be given more emphasis in order to use CSR to achieve sustainability in the tourism industry.

CHAPTER ONE
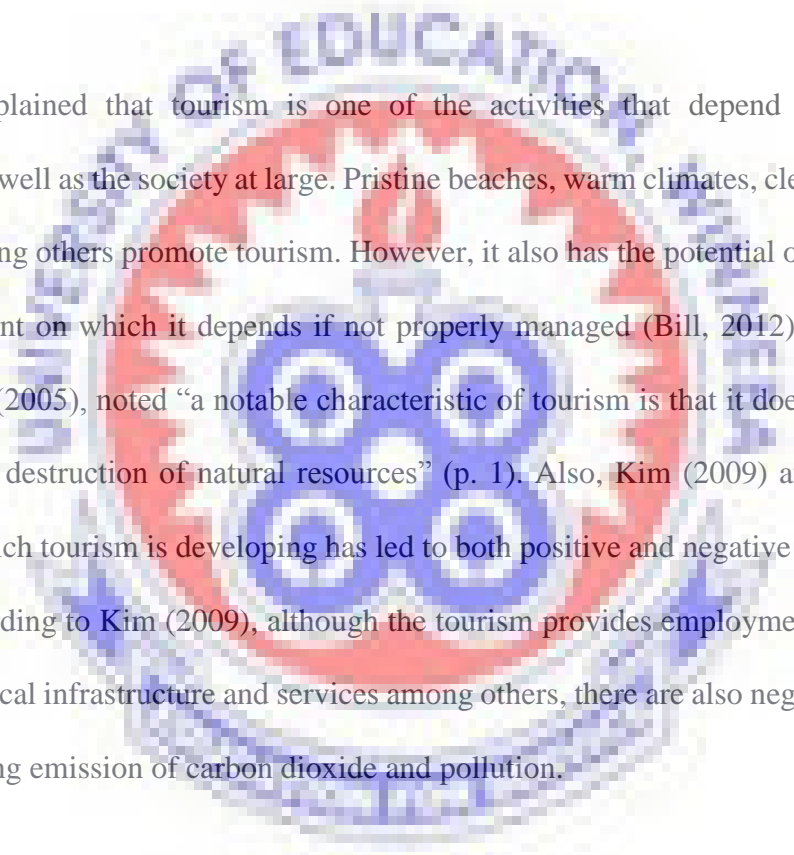
INTRODUCTION

1.1 Background to the Study

Tourism is recognized as the world's largest industry (Kim, 2009). According to the United Nations World Tourism Organization (UNWTO, 2008), tourism is a social, cultural and economic phenomenon which involves the movement of people to destinations outside their usual environment for personal or business purposes. UNWTO (2012) asserted that tourism has experienced continued growth and deepening expansion to become one of the fastest-growing economic sectors in the world. Modern tourism is closely linked to development and encompasses a growing number of new destinations. These dynamics have turned tourism into a key driver for socio-economic progress. The UNTWO (2012) averred that the business dimensions of tourism equal or even surpasses that of oil exports, food products, or automobiles. Again, the UNTWO (2012) found that tourism has become one of the major players in the global business scene, and at the same time represents one of the highest foreign income sources for many developing countries. This growth goes with an increasing change and competition among destinations (UNWTO, 2012).

Over the years, the tourism industry has grown to become one of the most important industries in the world. In most developing countries such as Ghana, tourism is one of the major foreign exchange contributors in Ghana (Oxford Business Group, 2017). Tourism also constitutes Ghana's third major export commodity after minerals and cocoa (Bill, 2012). According to a Tourism report by the Ghana Statistical Service, a total of 5,165,153 tourists visited the country for tourism purposes in 2015 alone (Ghana Statistical Service, 2015). In 2017, the World Travel

1

and Tourism Council (WTTC, 2017) estimated that in Ghana alone, travel and tourism contributed a total of 7.1% of GDP (GHC11, 542.0 million or USD2, 967.1 million) and was forecasted to increase by 5.2% in 2027, and to rise by 4.8% per annum to GHC19, 329.9 million or USD4, 969.1 million, 6.6% of GDP in 2027. In 2016, the WTTC estimated that 693,000 jobs representing 5.9% were created in the travel and tourism industry, including jobs indirectly supported by the industry. This was also expected to rise by 3.9% in 2017 to 720,000 jobs and rise by 1.6% per annum to 847,000 jobs in representing 5.6% in 2027.

Bill (2012) explained that tourism is one of the activities that depend heavily on the environment as well as the society at large. Pristine beaches, warm climates, clean air, dramatic landscapes among others promote tourism. However, it also has the potential of destroying the very environment on which it depends if not properly managed (Bill, 2012). As Miller and Twining-Ward (2005), noted "a notable characteristic of tourism is that it does not, or should not, lead to the destruction of natural resources" (p. 1). Also, Kim (2009) affirmed that the rapid rate at which tourism is developing has led to both positive and negative impacts on host societies. According to Kim (2009), although the tourism provides employment opportunities and promotes local infrastructure and services among others, there are also negative impacts of tourism including emission of carbon dioxide and pollution.

On the other hand during the rise of environmentalism in 1970, there was a discussion on the sustainability of mass tourism. Especially since tourism appeared to be a growing business, and it had developed internationally, the negative effect it had on the eco-system became more and more well-known (Holden, 2008). In the 1990s, the business sector witnessed the sustainable development agenda and the role of business in sustainability (Mowforth and Munt, 2009). Recently, there has been a steady growth in corporate social responsibility (CSR) within which

the impacts of business in the economic, environmental and social sectors are accounted for and audited (Elkington, 1998). Though some businesses in the industry especially in the developed world have succeeded in incorporating sustainability practices in their operations, the actions of those in the developing countries (especially in the tourism industry) have become questionable (Bill, 2012).

1.1.1 Sustainable Development

The terms sustainable development and sustainability began to receive much more widespread attention during the 1980s onwards following the publication of the 'World Conservation Strategy' (International Union for Conservation of Nature and Natural Resources, 1980) and 'Our Common Future' (World Commission on Environment and Development (WCED), 1987).

In the tourism industry, Saarinen (2013) argued that the idea of sustainable development had been discussed in tourism research for almost a quarter of a century. The author noted that during the twentieth century, the tourism industry had experienced a rise in the change of approaches on the part of both consumers and suppliers. Many tourism critics, who were aware of the negative impacts of tourism on host environments and societies were increasingly referring to the notion of sustainable tourism development (Camilleri, 2014). More specifically, Jones, Hillier, and Comfort (2016) in their study on sustainability in the global hotel Industry explained that there had been a growing interest in sustainability which reflects increasing concern about challenges and problems facing societies, economies and the environment. According to the authors, these concerns include continuing population growth and urbanization, climate change, growing levels of pollution, the loss of natural habitats, and the increasing scarcity of water resources in some areas of the world. It was as a result of the

negatively perceived impacts of tourism growth in destination regions that highlighted a need to guide and limit tourism growth in many places. As a result, the concept of sustainability became an important policy framework for tourism and regional developers guiding their planning and developmental thinking (Saarinen, 2013).

In academia, the concept of sustainability has been seen as offering a potential solution to the negative impacts of tourism. In explaining sustainability in tourism, the United Nations Committee on Environment and Development (UNCED), 1992, defined sustainability as "tourism that takes full account of its current and future economic, social and environmental impacts, addressing the needs of visitors, the industry, the environment and host communities" (p. 12). However, the most widely used definition of sustainable development is provided in 'Our Common Future' a report by the 1987 Brundtland Commission. The report defined sustainability as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (p. 16).

Recognizing many of the negative impacts of tourism there were series of declarations following the findings of the Brundtland Commission of 1987 such as the World Summit on Sustainable Development (1992), Charter for Sustainable Tourism (1995), Berlin Declaration (1997), UNWTO's Global Codes of Ethics for Tourism (1999), Commission on Sustainable Development (1999), Quebec Declaration on Ecotourism (2002), Cape Town Declaration (2002), Oslo Statement on Ecotourism (2007) and Davos Declaration (2007).

These declarations urged tourism industry players to incorporate sustainability in the core of their operations and address environmental issues throughout the life cycle of tourist establishments and operations including the planning and design phase to mitigate these

negative aspects (Ecological Tourism in Europe (ETE), 2009). Over the years, tourism businesses have also tried, in their own way, to regulate and adapt to more environmentally friendly ways of doing business (UNTWO, 2016).

After several declarations, tourism industry players have started incorporating CSR in tourism, thereby terming it as sustainable tourism or responsible tourism. Sustainable Tourism or responsible tourism, according to UNWTO (2002) is one which minimizes negative economic, environmental, and social impacts. Again, the UNWTO (2002) states that responsible tourism seeks to generate greater economic benefits for local people by enhancing their wellbeing. Another purpose of responsible tourism as stated by the UNWTO (2002) is that it seeks to maintain world diversity by providing more enjoyable experiences for tourists through more meaningful connections with local people, and a greater understanding of cultural, social and environmental issues. The UNWTO (2002) indicates that responsible tourism also seeks to contribute to the conservation of natural and cultural heritage. Furthermore, it encourages respect between tourists and hosts and builds local pride and confidence.

1.1.2 Corporate Social Responsibility

The issue of corporate social responsibility (CSR) has been debated since the 1950s. The latest analyses by Secchi (2007) and Lee (2008) indicated that the definition of CSR has been changing in meaning and practice (Ismail, 2009). Even though CSR varies in nature and importance from industry to industry, the notion of CSR remains the same everywhere (Atubuga & Dowuona-Hammond, 2006). Matten and Moon (2004) also asserted that CSR had been associated with various terminologies. By analyzing a survey conducted in 2003 of CSR education in Europe, authors found that fifty labels were assigned to CSR modules, forty labels were assigned to CSR programs. Some of the listed terminologies which are synonymous to

5

CSR are Corporate Responsibility, Corporate Citizenship, and Sustainability Development. These terms emerge mostly based on the role CSR plays in various industries or what it is perceived to be (Bill 2012; Kalisch 2002). The most commonly used term Corporate Social Responsibility (CSR) is defined as "encompassing the economic, legal, ethical and discretionary (philanthropic) expectations that society has of organizations at a given point in time" (Carroll 2016, p.2). This definition comprises four responsibilities which, according to Carroll (2016), helps to demarcate or characterize the nature of business' responsibilities.

The UNWTO (2010) defines Corporate Social Responsibility as a form of self-regulation in which organizations take responsibility for their impact on society and the environment. It is a commitment to behave ethically and contribute to economic development while improving the quality of life of employees, the local community, and the environment (UNWTO, 2010). According to the World Business Council for Sustainable Development report (WBCSD, 2000), "Ghanaians see the concept as building capacity for sustainable livelihoods, respecting cultural differences and finding business opportunities in building the skills of employees, the community and government" (pg. 9). Amponsah-Tawiah and Dartey-Baah (2011) also defined CSR as the strategic decision of an organization to act upon the social factors that have the potential of militating against the fulfillment of corporate goals.

The above definitions point to the diverse explanations given to the concept of CSR ranging from economic, social and environmental concerns through empowering local communities and using it as a defensive mechanism in order to fulfill corporate goals. This further affirmed the struggle for a consensus in definition, sparking calls for a clearer definition of the concept (Blowfield & Frynas, 2005; Kok, van der Wiele, McKenna & Brown, 2001). Individuals, organizations, and countries have defined the concept to reflect their national traditions,

6

situations, and peculiar challenges for example (Amponsah-Tawiah & Dartey-Baah, 2011). Therefore, for the purpose of this study, it would be logical to employ UNWTO's (2010) definition of CSR as the working definition for this study since the definition captures the features of sustainable tourism in it. Secondly, the definition was employed because it was defined by a world tourism authority.

1.1.3 Tourism

The United Nations Conference on International Travel and Tourism in 1963 agreed to use the term 'visitors' (other than residents) to describe individuals visiting another country. This definition covered two classes of tourists (UNWTO, 2008). Tourists were classified as temporary visitors staying at least 24 hours in a destination (UNWTO, 2008). The second classification of tourist are those traveling for recreation, health, sport, holiday, study, or religious purposes; their visit could be categorized as leisure (UNWTO, 2008). Alternatively, excursionists, including cruise travelers, may be considered as temporary visitors, if they stay in a destination for less than 24 hours (UNWTO, 2008). However, these definitions fail to take into account domestic tourists. In 1976, the Institute of Tourism which later became the Tourism Society suggested that tourism is a temporary short-term movement of people to destinations outside places where they normally live and work (Camilleri, 2018).

For this reason, the UNWTO embarked on a project from 2005 to 2007 to create a common glossary of terms for tourism. In that glossary, tourism was defined as a social, cultural, and economic phenomenon which entails the movement of people to countries or places outside their usual environment for personal or business/professional purposes. These people are called visitors (which may be either tourists or excursionists; residents or non-residents), and tourism has to do with their activities, some of which imply tourism expenditure (UNWTO, 2016). The

definition hypothesizes tourism as an activity for people who travel to places within or outside their customary surroundings and stay there for leisure, business or other purposes for no longer than one year without interruption (UNWTO, 2016).

Camilleri (2018) argued that the tourism industry's major function is to serve travelers. Therefore, its success depends on the positive inter-relationships of all four sectors, which include transportation, accommodation (hospitality), tourist destinations, and sales and distribution. He maintains that this synergy among tourism service providers will translate to a positive experience to the individual tourist. Furthermore, Camilleri (2018) categorizes the hospitality sector into two based on facilities. These include service accommodation, which is made up of hotels, travel inns, and lodge. Whereas self-catering accommodation includes; campsites, caravans and holiday rentals of villas, apartments, and chalets, among others. The self-catering accommodation is usually practiced by tourist hikers. Hence, this study aims at researching CSR in the tourism industry; specifically, at service hospitality sector of the tourism industry.

1.2 Statement of the Problem

CSR has been presented as a concept through which businesses in the tourism industry can adopt to achieve sustainable growth and poverty reduction (Jones *et al.,* 2016). CSR practices among organizations have increased due to the understanding of CSR's contribution to society. In the same vein, Ofori and Hinson (2007) explained that the concept of CSR usually goes beyond profit growth to include company's responsibilities to a broad range of stakeholders including employees, customers, community and the environment. Similarly, the United Nations World Tourism Organization (UNWTO, 2015) asserted that through CSR, tourism businesses could significantly engage in responsible business practices and contribute towards

achieving the sustainable development goals, which is especially relevant for developing nations.

A considerable number of studies have focused on different perspectives of CSR in the hospitality sector of the tourism industry in developing countries (Bello, Banda, and Kamanga, 2017; Bill, 2012, Mensah, 2007, Melubo, Lovelock & Filep, 2017; Nwokorie & Obiora, 2018, Nyahunzvi, 2013). For instance, Bello *et al.* (2017) examined CSR practices in the hospitality sector of Malawi. Using the triple bottom line approach, they established that most hoteliers in Malawi are not aware of CSR in its entirety and the dominating CSR practices are mostly concerned with the social aspects. Nwokorie and Obiora, (2018) studied sustainable development practices of 15 hotels in Nigeria. The authors found that the 15 hotels have not embraced sustainable development practices in their host communities. Melubo *et al.* (2017) explored CSR in the Tanzanian tourism industry using institutional theory as their analytical framework. The study that understanding embedded local institutional conditions is critical not only in shaping the uptake of CSR practices but also in enhancing businesses' legitimacy and social license to operate.

Within the context, studies have been conducted on CSR in the hospitality sector in Ghana such as (Bill, 2012; Mensah, 2007). For example, Bill (2012), conducted a comparative qualitative study on ten chained and non-chained hotels. She established that CSR strategies and initiatives adopted by the sampled hotels are more geared towards social aspects of the community rather than environmental or economic. Also, Mensah (2007) explored the environmental management practices in hotels in Ghana based on a survey of 52 managers of various categories of hotels in the Greater Accra Region. This study mainly focused on one scope of

CSR ignoring other important aspects, especially the societal and economic impacts of those hotels.

Previous studies on CSR in the hospitality sector have focused on examing CSR sustainable development in the hospitality sector. However, how hotels can use their CSR initiatives to contribute to sustainability in the tourism industry.

This qualitative approach case study, therefore, seeks to investigate CSR practices in two hospitality outfits in the Central Region: Coconut Grove Beach Resort Hotel in Elmina and Windy Lodge Hotel in Winneba. The study investigates how the CSR practices of the two hotels contribute to sustainability in tourism.

1.3 Objectives of the Study

The objectives of the research are:

a) To examine how CSR is conceptualized at the Coconut Grove Beach Resort Hotel and Windy Lodge Hotel.

b) To examine the motivating factors that influence the Coconut Grove Beach Resort Hotel and Windy Lodge Hotel to adopt and implement their CSR initiatives.

c) To examine how CSR initiatives of the Coconut Grove Beach Resort Hotel and Windy Lodge Hotel contribute to sustainability in the tourism industry.

1.4 Research Questions

a) How do Coconut Grove Beach Resort Hotel and Windy Lodge Hotel conceptualize CSR?

b) What motivates Coconut Grove Beach Resort Hotel and Windy Lodge Hotel to adopt and implement CSR initiatives?

c) How are the CSR initiatives of Coconut Grove Beach Resort Hotel and Windy Lodge Hotel used to achieve sustainability in the tourism industry?

1.5 Significance of the Study

During the rise of environmentalism, there was a discussion on the sustainability of mass tourism. Since tourism appeared to be a growing business; it developed internationally, and the negative effect it had on the environment became more and more well-known (Holden, 2008). As a result, UNWTO (2016) stated that CSR is a through which tourism businesses can mitigate the negative impacts of tourism and also contribute to sustainability. Therefore, this study will create awareness and serve as a reference to hotels on how their CSR initiatives can contribute to sustainability.

Bill (2012) found that most of the Ghanaian owned hotels did not have enough knowledge of CSR; hence, they did not see the need to practice CSR. This study will, therefore, help get more actors involved by creating awareness on the benefits and importance of CSR to tourism businesses such as hotels and travel and tour operators. Focusing on CSR in the hospitality sector of the Ghanaian tourism industry, this study will further provide the Ghanaian government, the Ministry of Tourism, Culture and Creative Arts, Ghana Tourist Authority, and Ghana Hoteliers Association with methods, strategies, and policies which should be given more emphasis in order to use CSR to achieve sustainability in the tourism industry. Since there are minimal studies in the area of CSR in the Ghanaian tourism industry, this research will contribute to the knowledge available on this topic and serve as a point of reference for further research.

11

1.6 An overview of the Coconut Grove Beach Resort Hotel and Windy Lodge Hotel.

The Central region has been described as the hub of tourism in Ghana with fishing and farming being the predominate occupation (Ghana Tourism Authority (GTA), 2011). The region is famous for its ancient forts and castles, two castles (Cape Coast Castle and Elmina) and fifteen forts (The Fort (British Komennda), Fort Vendenburg, Fort St. Jago, Fort Victoria, Fort William (Cape Coast), Fort McCarthy, Fort Royal, Fort Fredericksburg, Fort Nassau, Fort William (Anomabu), The Little Fort, Fort Amsterdam, Fort Patience and Fort Good Hope, The Fort (Tantumquery)) have been designated World Heritage Monuments by the United Nations Educational, Scientific and Cultural Organization (UNESCO) (GTA, 2011). Aside these, the region is also famous for festivals like the Aboakyer festival celebrated by the people of Winneba. This has led to an upsurge in hospitality (accommodation) establishments in the region serving as temporal homes for tourists who seek to relax and learn about the region. Of importance is the impact these establishments have on their host communities. Coconut Grove Beach Resort and Windy Lodge Hotel, have been in existence for twenty-five and sixteen years respectively and have over the years grown to become two of the leading hotels in the Central Region, providing hotelier services (www.coconutgrovehotels.com); (www.windylodge.com).

The Coconut Grove Beach Resort Hotel is a 3- star rated hotel which was officially opened for business in 1994 with 15 rooms set on the Coast of Mmoframa Akyinim in Elmina in the Central Region. As already indicated the hotel has been in existence for 25 years, currently, the hotel has about 100 rooms with two subsidiary hotels in Elmina, thus, Coconut Grove Bridge House and Coconut Grove Green Village Hotel. The Coconut Grove Green Village Hotel is designed to give lodgers the typical African experiential feel and appeal. The hotel has an enchanting green, refreshing ambiance coupled with the African village setting with television, bar, and space for meetings and relaxation. The Coconut Grove Bridge House is located

12

directly opposite the historic world Heritage Elmina Castle along the fishing bay of the Benya Lagoon.

Windy Lodge Hotel on the other hand, is also a 3-star rated hotel and was established in 2003. The hotel has been in existence for 16 years now. Currently, the hotel can boast of 100 rooms with a subsidiary hotel called Windy Beach Resort Hotel. Windy Lodge Hotel is located at No. 32 Ntakorfam Street. Windy Beach Resort Hotel, on the other hand, is located to the Winneba Police Training School. The hotel can boast of 11 conference rooms (5 at the Windy Lodge Hotel and six at the Windy Beach Resort Hotel), two restaurants at the Windy Lodge Hotel and three restaurants at the Windy Beach Resort Hotel.

The owners of both Coconut Grove Beach resort Hotel and Windy Lodge Hotel are natives of the hotels' host communities.

1.7 Scope of the Study

This study is focuses on CSR in the hospitality sector of the tourism industry. The study particularly looks at CSR practices of Coconut Grove Beach Resort Hotel and Windy Lodge Hotel in the Central Region. It delves into what motivates the hotels to adopt and implement their CSR initiatives and how their CSR initiatives are used to achieve sustainability in tourism. As Camilleri (2018) states, the tourism industry's major function is to serve travelers. Therefore, its success depends on the positive inter-relationships among all four sectors: transportation, accommodation (hospitality), Ancillary Services and Sales, and Distribution. He maintains that the synergy among tourism service providers will translate to a positive experience to the individual tourist.

1.8 Organization of the Study

This study is structured in five main chapters. Chapter one offers a general introduction to the study. The introduction comprises background to the study, statement of the research problem, research objectives, research questions, and significance of the study. Chapter two provides a detailed review of the literature in relation to this study. The chapter also discusses the theoretical framework underpinning the study. Chapter three brings into focus the methodology used for the research. It gives a description of the research approach, research design, sampling strategy, data collection procedures, and data analysis methods. Chapter four embodies the findings and discussions. Chapter five presents the summary and conclusions of the study. It proposes recommendations that can be considered by Ministry of Tourism, Culture and Creative Arts, Ghana Tourism Authority and tourism businesses. It also discusses the limitations of the research and offers future studies in this area.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter reviews literature relevant to the topic under study. The chapter specifically reviews literature that emphasizes CSR, CSR in the tourism industry, CSR and the hospitality sector, motivations of CSR, sustainable tourism, and CSR practice in Ghana. The chapter also discusses theories that underpin the study (legitimacy theory and the triple bottom line approach) and the relevance of these theories to the study.

2.1 Corporate Social Responsibility

Various studies have argued that the definition of CSR has been changing in meaning and practice as the concept is constantly being reexamined and redefined to serve changing needs and times (e.g. Cernec, 2014). The meaning of CSR varies depending on the perceptions of stakeholders involved and the industry understudy (Campbell, 2007). The assertion by Martinez and Del Bosque (2013), therefore, makes it difficult for the concept of CSR to have a single universally established definition.

Studies reviewed suggest that the varying definitions of CSR are based on two fundamental ideas. The first is that organizations have a responsibility that transcends profit maximization and the second is the need to improve the social environment (Godfrey & Hatch, 2007). Carroll (1979) explained that "CSR includes the economic, legal, discretionary, and ethical expectations that society has of organizations at a given period" (p. 499). The definition does not consider CSR as a one dimension concept; it rather considers CSR as a concept that embraces wider social, economic, and environmental dimensions. Cernec, (2014) summarized

CSR as responsible practices which respect and preserve the natural environment, improve the quality and opportunity of life, and invests in communities where a business operates. Thus, Wheeler, Colbert and Freeman (2003) asserted that organizations have responsibilities not only to their shareholders but to a broader group of stakeholders. For instance, the WBCSD, (2000) defined "CSR as the commitment of businesses to contribute to sustainable economic development while working with employees, their families, the local community and society at large to improve the quality of life" (p. 6). In the same vein, Woodward, Edwards, and Birkin, (1996) defined CSR as a contract between society and businesses wherein a community grants organizations license to operate and the organization in return meets certain obligations of society and behaves in an acceptable manner. These definitions relate CSR to organizations' obligation to be accountable to all its stakeholders in all its operations and activities with the ultimate aim of achieving sustainable development in economic, social, and environmental dimensions. Cernec (2014) noted that the underlying philosophy of CSR is organizations' responsibility to be good contributors to society and the environment and to ensure economic strength.

Porter and Kramer (2006) espoused that even though companies are becoming more aware of the impacts their activities have on the environment, without careful planning and identifying the social effects, companies may risk their own survival. In furtherance, the authors explained that a company that is trying to appease pressure groups of stakeholders might end up in a circle of never-ending public relations defensive solutions. They believe that there is a mutual dependence between businesses and societies; therefore, companies must learn to integrate social strategies into their operations to follow the principle of shared value. Thus, for CSR to be effective, both the company and society should benefit from CSR projects. In order to achieve this, Porter and Kramer (2006) note that organizations should align the interest of their

CSR to their host society. Porter and Kramer (2006) stated that organizations could not solve all the issues in society; therefore, they should only intersect with issues that are aligned with their businesses. Bernstein (2000) in an article on the power American businesses yield asserted that businesses are important and active members of society. Bernstein (2000) stated that profits are rewards to organizations' performance and it is beneficial if it serves society. He noted that if organizations stop attending to society, then society will also not tolerate organizations and it will in the long term affect their existence. Similarly, Eraqi (2010) aver that there is an interdependence of businesses and societies. According to Eraqi (2010), businesses provide products, pay taxes, and offer jobs while society consumes, provide workforce and policies.

In line with the above, a number of empirical studies have identified how CSR impacts on organizations. Garay and Font (2012) conducted a survey of 400 enterprises analyzing the impacts CSR activities has on the enterprises. The results of the study revealed that cutting operation costs and minimizing resource consumption used to be the most common CSR practice as it led to increased profits. However, CSR has evolved to include meaningful economic and social practices such as identity promotion, heritage conservation, local development, consumption of local products, fair wages, gender equality and recruitment of local labor (Garay and Font, 2012). In the same light, Coles Fenclova and Dinan (2013) conducted a critical review of research studies on CSR in tourism management. Their study found that aside Garay and Font (2012) assertion, most companies include reduction of environmental impacts and charity donations into their CSR.

Battaglia, Testa, Bianchi, Iraldo and Frey's (2014) study was based on a correlation analysis between competitiveness variables and the CSR practices adopted by Small and Medium Sized Enterprises (SMEs) operating in the fashion industry. In the study the authors sampled 213 SMEs located in Italy and France. Battaglia *et al.* (2014) asserted that CSR has a positive impact on organizational human resources provided the CSR activities of the organization focused on avoiding risks for employees' health and safety and assisting employees with insurance tariffs. Smith (2005) analysed how the new breed of institutional investors pursue environmental and social goals. Smith (2005) noted that CSR activities aimed at managing natural resources saves cost. His paper asserted that positive community relations and equal employment opportunity have long term positive impact on cost structures. Nicholls' (2002) study examined the operational implications of fair trade for retail businesses in the U.K. Using in depth interviews, Smith (2005) interviewed five influential parties responsible for the commercial development of fair trade in U.K; they include a fair trade wholesaler, a fair trade retailer, specialist and two supermarket owners and members of the fair trade foundation. His study espoused that CSR played a role in the quality of products and service offered by means of customer satisfaction.

The concept of CSR is still developing in our part of the world. However, studies reviewed (Carroll, 1979; Cernec, 2014; Wheeler *et al*., 2003; Woodward *et al.*, 1996) in this section gives a clear view of what CSR entails and the beneficial impacts of incorporating strategic CSR into organizational operations (Battaglia *et al.*, 2014; Bernstein, 2000; Coles *et al.*, 2013; Garay & Font, 2012; Nicholls, 2002; Porter & Kramer, 2006; Smith, 2005).

2.2 Corporate Social Responsibility in Tourism

Scholars have revealed that CSR is not a new phenomenon; they argue that the concept has been practiced over time and globally by businesses (Mandimika, Taderera, Nyikahadzoi & Matamande, 2013). Dimitrova and Li (2016) also postulate that the concept of CSR emerged in other industries in the mid-1990s but currently becoming significant within the tourism industry. Similarly, Taslidza (2010) averred that "discussions regarding CSR are becoming a part of the debate in every economic industry as much as they are present in the general corporate world, and tourism is no much exception" (p. 49).

Dodds and Joppe (2005) conducted a study on CSR in the tourism. Their study specifically focused on assessing whether the development of national certifications can ensure the sustainable development of tourism industry. The author interviewed thirty tour operators, certification programs and tourism experts. (Certification)The study found that certifications within the industry are common, however, their implementation and evaluation is weak. Therefore, Dodds and Joppe (2005 suggested tourism businesses can adopt CSR as a way not to only achieve profit but also to achieve sustainability. They concluded that although certifications are recommendable initiatives, is not having a significant effect on spreading sustainable tourism practices overall.

Dodds and Joppe's (2005) study gives an empirical justification to UNWTO (2016) call for tourism businesses to integrate CSR into their businesses to achieve sustainable tourism. As Dodds and Joppe's (2005) noted that CSR has many similar elements to sustainable tourism in that both see the importance of stakeholder engagement. Likewise, Henderson (2007) studied the concept of CSR within a sustainable tourism context and found that the main principles of CSR and sustainability are very similar, and the terms are often used interchangeably. The

19

authors added that CSR initiatives should be measured to determine their impact on others; as it allows tourism businesses to know the sustainable effects their initiatives have on their stakeholders (Dodds & Joppe, 2005).

Similarly, Melubo *et al.* (2017) identified CSR as a concrete instrument that can be used to achieve sustainability in tourism. UNWTO (2016) and United Nations Global Compact Network Spain (2016) in their report on the tourism sector and the sustainable development goals avowed that through CSR, tourism companies can significantly employ responsible tourism practices and contribute towards achieving sustainable development goals (Goal 11), which is relevant for developing countries. The report explained that the goal 11 targets sustainable cities and communities, including, the reduction of negative environmental impacts and efforts to protect and safeguard cultural and natural heritage. The report also offers credence to Coles *et al.* (2013) assertion that many tourism organizations like the UNWTO and stakeholders have certified CSR as a suitable approach for a successful, profitable, and sustainable tourism business. Kalisch (2002) avers that as a service industry making use of people and the environment at both international and national level, tourism should be responsible for sustainable development of the environment and respect for human rights. Given that major hotel chains are multinational or transnational, this means that they have an important role to play and CSR acts as a vehicle in achieving this goal (Bohdanowicz & Zientara, 2008).

Chilufya, Hughes and Scheyvens (2019) conducted a study on tourists and community development. Using a qualitative approach, the study examined the relationship between tourist involvement in CSR practices and community development outcomes in Zambia and Fiji. The result of the study indicated that tourists themselves play a significant role in shaping CSR, both through involvement in CSR activities and through influence over activities such as

recreation and procurement. The authors maintained that tourists are actively involved in community development, through shaping local education to establishing NGOs and trust funds. Based on their findings Chilufya *et al.* (2019) argued that the tourists play a worthy role in CSR in the tourism industry. Tourist demand not only shaped the nature of CSR but a significant driver in its implementation and management (Chilufya *et al.,* 2019).

Ashley, De Brine, Lehr and Wilde (2007) suggested four approaches that tourism companies also can enhance their contributions to economic opportunities in developing countries. The first approach by the authors is for tourism businesses to create inclusive business models to involve the poor as employees, suppliers and entrepreneurs. The second approach is for tourism businesses to enhance their contributions to economic opportunities in developing countries is to improve skills of employees, business partners, health and educations of community members. The third approach is for tourism businesses to build institutional capacities by means strengthening industrial associations, universities, governments, civil society organizations and grassroots groups. The fourth approach is for tourism businesses help to shape the regulatory and policy agendas and businesses norms that regulate the economy and affects the poor. Melubo et al. (2017) asserted that most tourism businesses in Tanzania have overtime understood the importance of CSR to their organizations and even in the absence of a clear cut CSR policy in Tanzanian, tourism businesses engage in CSR.

The review gave an insight to the crucial role CSR plays in the tourism from angle of tourists to tourism businesses. All the literature reviewed in this section presented CSR as a tool to achieving sustainability in the tourism industry. This assertion because Hassan (2000); Kim, (2009) stated that sustainability in tourism includes a variety of tourism activities that meet the

needs of tourists and host regions while protecting and enhancing opportunities for future generations.

2.3 Corporate Social Responsibility and the Hospitality Sector of Tourism

Bohdanowicz and Zientara, (2009) in their study, explicated that the hospitality sector supports the creation of jobs, and cultural understanding (Bohdanowicz & Zientara, 2009). However, the sector also has negative impacts on the environment in respect of include air and noise pollution, biodiversity loss, or waste generation (Khairat & Maher, 2012). As a result, the interests of various stakeholders in the social, environmental, and ethical performance of hotels have increased dramatically in the past years (Kuan, 2013).

Nord (2006) conducted a study on the influences of cultural and economic backgrounds of various countries on CSR performance by comparing the CSR performance of different hotel groups in culturally and geographically diverse countries. The author found that the political structure and level of economic development of a country might have a positive impact on the levels of CSR application along with a country's historical and cultural context.

González-Rodríguez, Martín-Samper, Köseoglu and Okumus (2019) in their study explored CSR practices, organizational culture, firm reputation and performance of 554 three, four, and five stars rated hotels registered as members of the Andalusian Hotel Association in Spain. Using a quantitative questionnaire, the authors developed the integrated model with the aid of the Stakeholder theory and the perceptions of the general managers. The results indicate that hotels using CSR practices related to employees and customers strengthen their reputation. Through improved reputation, CSR practices positively influence firm performance.

Furthermore, hotel managers perceive that CSR activities in the local community and related to the environment do not significantly affect a hotel's reputation.

PricewaterhouseCoopers (2006) conducted a survey investigating 14 of Europe's leading hotel groups on eleven key components of CSR. The findings revealed that while most hotel groups had developed some social and environmental responsibility policies, few had seriously examined the relationships among these policies, their business strategies, and the holistic hotel performance. Jones *et al.* (2014) conducted a case study of CSR issues being addressed and reported by UK's top ten pub operators. The findings show that every leading pub operator has initiated its own CSR practices, but there are differences when it comes to the nature and intensity of these practices. Holcomb, Upchurch, and Okumus (2007) used content analysis approach to identify and describe CSR patterns of the top 10 hotel groups ranked in Hotels Magazine. The top ten companies identified in the present study were selected based on the number of hotel units that each company managed. Their findings revealed that eight of the hotel groups analyzed have CSR activities relating to certain types of charitable donations. A diversity policy was reported by six hotel groups, while four hotel groups just mentioned CSR in vision or mission statements.

Bill (2012) undertook a qualitative study to ascertain the extent of recognition, nature, and content of CSR actions by five chained and five non-chained hotels in Ghana. Findings revealed that CSR in the hospitality sector in Ghana is a recent phenomenon and many hotel facilities are now starting to realize not only the positive but also the negative impacts the hotel sector brings to the ecosystem. It also emerged that the sampled hotels were primarily concerned with issues of the ecosystem, labor conditions and a zero-tolerance policy against

sex-tourism. The study concluded that hotels ought to adhere to regulations and certifications as a means to engage in responsible activities. Lorenc (2016) avers that hotels should involve their employees in their CSR activities to heighten their awareness in water management, food spoilage, noise pollution, customer satisfaction, environmental pollution, customer health and safety, air pollution and employee wellbeing.

Bohdanowicza, Zientarab and Novotnac (2011) analyzed Hilton hotel's we care! program for improving the environmental performance of the 70 Hilton Worldwide hotels in operation in Continental Europe in 2006–2008. Using a case study, the study explored the practical dimension of greening hotel operations in the context of CSR. The result of the study showed that the program involved over 16,000 employees, yet the hotel was able to reduced energy use per square metre by 15%, water use and CO_2 emissions per guest night by 8% each over three years. It emerged that the hotel through the program avoided utility costs totalled US$16 million, of which US$9.6 million can be attributed to changes in human behaviour.

An analysis of literature, suggest that studies focus on CSR in the hospitality sector from different perspectives. This review is to highlight the gaps in the literature leading to why this research is significant.

2.4 Motivations of Corporate Social Responsibility

There are many studies on CSR drivers. The question of what motivates hotels to adopt and implement CSR initiatives has been discussed in most studies (Abaeian, Khong, Yoeh & McCabe, 2019; Bello *et al.*, 2017). Bhatia and Makkar's (2019) study assessed the status of CSR disclosure and its various determinants in Russia. This study employed Content Analysis to examine CSR disclosure of 48 Russian companies selected from Broad Market Index for the year 2014–2015. CSR disclosure is measured through CSR disclosure index. The findings of

the study show that there is significant positive impact of international listing, industry, board size and board independence on CSR disclosure. The authors recommended that the Russian Government should to undertake strong initiatives to inculcate CSR disclosure practices among companies, so that all firms even when they do not have international listing follow CSR practices.

Rodriguez-Bolivar and Hernandez (2014) examined how managers of State Owned Enterprises perceive the concept of CSR, the reasons for their involvement and how it is integrated into everyday business practices. Using a quantities approach and a sample of 50 State Owned Enterprises, the study found that although the managers are aware of the importance of the CSR principles underlying their activities and understand the meaning, scope and dimensions of CSR, there remains an evident need to enhance the application of CSR policies among the strategies of SOEs. Through the study it emerged that managers' profiles and the sector in which they work both have a strong influence on their behaviour regarding CSR issues. Sprinkle, and Maines (2010) stated that there are various reasons businesses engage in CSR initiatives. The authors revealed that businesses might be motivated by philanthropic intentions whereby they simply believe their CSR efforts are part and parcel of being a good global citizen or they may engage in CSR activities as ''window dressing'' to appease various stakeholder groups, such as nongovernmental organizations (NGOs) (p. 446) Again, retention of employees and customer-related may serve as drivers for CSR (Sprinkle, & Maines, 2010).

Another study by Melubo *et al.* (2017), in their study, revealed the primary reasons for Tanzanian tourism organizations' engagement in CSR practices. The authors explained that organizations have a sense of care for the community; in that, they view themselves as corporate citizens of the community. Hence, they have the moral imperative to care for one

another and to contribute to the socio-economic well-being of citizens and to be active and reliable partners in the development of the community. The authors also asserted that the influence of the parent organization is also a reason why organizations engage in CSR. Thus, managers of chained organizations adopt their standards, policies, and practices from their parent companies and integrate them with their CSR practices. Melubo *et al.* (2017) avow that the personal commitment of managers also drives managers to embark on CSR practice. Their study revealed that there is an interdependence between businesses and local communities. Therefore, organizations are motivated to engage in CSR practices because they feel the need to strengthen cordial relationships with the local communities they operate in.

In the same way, Papasolomou-Doukadis, bia-Kapardis, and katsioloudes, (2005) conducted a study on CSR approach of Cypriot businesses and found that managerial initiatives, as well as financial gain, were motives for the adoption of CSR by the Cyprus business sector. They asserted that most businesses are only concerned with the commercial need to achieve financial targets and to deliver enhanced financial performance by the use of CSR. In the same way, the authors averred that businesses who have successfully embarked on the CSR sustainability agenda have argued it generates more financial benefits in their operations. Businesses who do not engage in CSR have taken cues from businesses who have embarked on strategic CSR projects that have proven successful for them.

Porter and Kramer (2006) in their review on competitive advantage and CSR explained strategic CSR as things businesses do differently from their competitors. They assert that an organization that incorporates social issues into its CSR stands a better chance to leverage the company's resources and capabilities. Bill (2012), in her study, also avers that a competitive advantage can be gained through environmental and social responsibility. She asserts that in

26

the past, businesses competed on price and quality, but currently, they are now competing for environmental and social issues. Similarly, Hart (1995) argued that some organizations have relied on the resource-based view, to develop ecologically related resources and capabilities to build long-term profit potentials.

Adkins (2004), found that branding is crucial for hotels in the hospitality sector. Her study established that the two main reasons for a hotel to engage in CSR activities: an interest in improving the organization's image and a desire to promote the socio-economic development of host communities. Also, studies by Adkins (2004); Darby (1999) have stressed that most CSR initiatives are designed to meet the expectations of direct stakeholders such as communities and customers. Henderson (2007) conducted a study in hotel chains' CSR practices within Phuket in Thailand after the Tsunami in 2004. Findings indicated that the bulk of CSR activities were related to issues that promoted image. For many businesses, CSR disclosure and reporting have been viewed in terms of corporate image management as a strategic marketing activity. Caulkin (2002) noted that tools of marketing communications are employed as well as public relations activities in order to improve the competitive position by delivering the messages designed to create or maintain a good image.

Brown and Knudsen (2012) studied government policies on CSR in Denmark and the UK and argued that with the emergence of globalization, it is not only governmental institutions that help shape CSR fittings of an organization. The authors affirmed that globally oriented companies and certifications also help shape CSR practices. Political solutions for societal challenges are therefore no longer limited to the political system but have become embedded in decentralized processes that include non-state actors such as NGOs and corporations.

Ghobadian and O'Regan (2006) in their study mentioned that the existing culture of every business establishes a structure that provides guidance on issues such as how work gets done, the way in which people think and the standards for interactions. Thus, according to them, organizational culture also determines the CSR perspectives of companies.

Udayasankar (2008) researched into CSR and firm size and established that there are three main aspects of an organization's size that determines its level of CSR adoption. These aspects, according to the author, are the organization's visibility, resource access, and organization operation. Udayasankar (2008) argued that chained organizations who are more visible as a result of enhanced legitimacy and reputation effects are more likely to engage in CSR as they may also suffer more damages to their reputation for inadequate participation in CSR. Similarly, Bill (2012) concluded in her study that it is obligatory for chained hotels to engage in CSR since they are more visible, are endowed with many resources, and are excellent in their operations. Evidence from Madden, Fehle, and Fournier (2006) also suggests that smaller organizations tend to be involved in CSR activities in some way, particularly through charity.

Lorenc (2016), in a study on the perception of CSR and its activities in the Hilton chain hotel, noted that aside from economic reasons, hotels embark on CSR because of moral contributions. Lorenc (2016) established that there is a correlation between customer loyalty and CSR and avowed that hotels engage in CSR because it assists loyalty both with employees and customers. Kunz and Linder (2012) affirmed Lorenc (2016) assertion in their study that found that three-quarters of respondents positively perceived companies' commitment towards CSR activities. A quarter of the respondents were also willing to pay more if they knew that a given product from a company was supporting CSR activities (Kunz & Linder, 2012).

An analyses of the literature brings out the diverse drivers of CSR in the hospitality sector seeded in literature. The review gives prominence to why is significant to examine why Coconut Grove Beach Resort and Windy Lodge Hotel adopt and implement CSR initiatives.

2.5 Sustainability in Hospitality Sector

There are a number of studies that have examined the nature of the sustainability reporting practices within the hospitality industry. Saarinen (2013) analyzed the overview of the conceptual dimensions of sustainability in tourism. He averred that sustainability has emerged academically as an important field of research with an emphasis on defining the limits to growth and responsibilities in tourism.

Higgins-Desbiolles, Moskwa and Wijesinghe (2017) reviewed tourism and hospitality literature concerning sustainability in the restaurant sector. The authors utilized content analysis to systematically review 76 articles for their approach to the sustainability concept as applied to the restaurant industry. The study indicated that the majority of the articles focused on parts of sustainability, particularly ecological, rather than holistic sustainability. The study concluded that tourism and hospitality studies need to re-engage with the evolving conceptualization of sustainability to ensure that best practice responses to changing requirements are undertaken. Cavagnaro and Gehrels (2009) conducted a study on sustainability. Unlike Higgins-Desbiolles, Moskwa and Wijesinghe (2017), Cavagnaro and Gehrels (2009) studied explored the effect of a change process toward sustainability awareness. The results showed that prices were not increasing because of sustainability implementation, the importance was placed on supplier selection, and the need for proper communication with customers about the change process for achieving sustainability.

De Grosbois (2015), reviewed the methods and scope of corporate social responsibility reporting by the world's top 150 hotel companies. She found that while a large number of the selected companies reported on their commitment to a wide range of sustainability issues including environmental goals, environmental quality, diversity and accessibility, community wellbeing and economic prosperity, much smaller numbers of them reported details of specific initiatives and even less of them reported on actual performance achieved.

Bonilla-Priego, Font and Del Rosario (2014), developed a corporate sustainability reporting index embracing labor and human rights, health and safety and environmental and economic dimensions for the cruise industry. Their research suggested that companies disclosed more management than performance data and often focused on soft indicators which are easy to mimic and demonstrate. They also found that the reporting index reflected organizations demands and not the demands of stakeholders.

As organizations are increasingly portrayed as part of the solution to society's challenges, CSR initiatives are seen as the bridge linking businesses and development (Heemskerk, 2012). Carroll (1991) argued that a well-implemented CSR initiative is key to sustainable development as CSR is a broad notion that takes into account socioeconomic and environmental concerns. In agreement with the argument, Herrmann (2004) explained that a well-implemented responsible business plan of CSR and sustainable development with all stakeholders on board would lead to an improvement in the quality of life of local people. Herrmann (2004) stressed that sustainable development leads to empowerment of communities to care for their own environments, and livelihood. CSR in the tourism industry is about delivering sustainable value to society at large, as well as to shareholders for the long term

benefit of both (World Travel and Tourism Council (WTTC), 2017). René, Weidinger, and Franz (2014) pointed out that sustainability is achievable when both the component of profit (business case) and the social case of are considered equally. René *et al.* (2014) added that when sustainability is viewed this way, it has the goal to create added value for both companies and society.

The studies above offer some broad impressions of the diversity of published studies on sustainability within the hospitality industry. This diversity, in turn, suggests the increasing public, corporate commitments to issues of sustainability within the hospitality industry.

2.6 Corporate Social Responsibility Practice in Ghana

Some authors (Baker, 2004; Wood, 1991) are of the view that CSR is an intertwined concept between business and society rather than distinct entities; hence, the two work hand in hand. Others have also argued that CSR concerns how companies manage the business process to produce an overall positive impact on society. A survey by the World Business Council for Sustainable Development (WBCSD, 2000) revealed that Ghanaians conceptualized CSR as "building the capacity for sustainable livelihoods, respecting cultural difference and finding business opportunities in building the skills of employees and the community" (p.6). CSR viewed from this perspective has been criticized by several by researchers as an inadequate response to governance gaps; there are serious questions about the dependencies these governance gaps approach to CSR creates, especially where communities become reliant on companies whose primary accountability is to their shareholders (Amponsah-Tawiah & Dartey-Baah, 2011).

According to Amponsah-Tawiah & Dartey-Baah (2011), the socialist ideology created by Dr. Kwame Nkrumah in a way had an impact on the emergence of CSR in Ghana. That is, the first

31

president at the time, created an impression that societal problem could be solved by State-Owned Agencies. Hence, private companies were limited with the responsibility of paying taxes in the fulfillment of their social obligations. Husted (2000) suggested that a shift towards privatization and deregulation to strengthen the role of the private sector in complementing public sector efforts, thereby creating new hopes and responsibilities for the business.

Ofori (2010) in a research on the attitudes of executive and management on social responsibility and ethics in Ghana found that although there was no legal framework for CSR in Ghana, companies engaged in various CSR activities such as support for education, sponsorship of events and charity donations. Ofori (2010) also revealed that managers and executives believed in the importance of social responsibility and ethical behaviors by organizations. According to Ofori (2010), the managers believed that CSR practices promoted corporate reputation. Atuguba and Dowuona-Hammond (2006) reported that the lack of explicit documents on CSR in Ghana is constraining companies seeking to engage in CSR. Nonetheless, the authors avowed that there are a variety of regulations, practices, and initiatives that together provide the CSR framework in Ghana. In other words, CSR in Ghana is regulated by policies, legislation, and other forms of Law.

Ofori (2010) observed that government regulations concerning environmental and social issues have increased as standards and laws have been set at a global level. Investors and investment fund managers have begun to take account of corporation's CSR policy in making investment decisions; some consumers have become increasingly sensitive to the CSR programs of the companies from which goods and services are bought. These trends have contributed to pressure on companies to operate in an economically, socially, and environmentally sustainable way (Ofori, 2010). The observation by Ofori (2010) that Ghanaian managers had positive

32

attitudes toward CSR contrasted Wood's (1991) observations. Wood (1991) argued that the ethical climate in Ghanaian organizations is characterized by vices such as greed and selfishness. Wood (1991) opined that corrupt behavior involving people at all levels of organizations had resulted in a lack of confidence in public and private institutions. Thus, CSR is largely influenced by various regulatory regimes in Ghana; however, its efficiency is often adversely affected by deficiencies in the enforcement of the relevant laws (Anku-Tsede & Deffor, 2014). Wood (1991) observations were, however, affirmed by Abugre (2014) in a study on managerial roles in organizational CSR. Abugre's (2014) findings revealed that a managerial role in the practice of CSR in Ghana are limited and ineffective. Abugre (2014) observed that weak leadership spots such as mismanagement and corruption, lack of leadership commitment, and unwillingness to allocate monies due for CSR activities hinder the successfully implementation CSR.

Ofori and Hinson (2007) studied perspectives of leading firms in Ghana revealed that though local businesses were familiar with CSR to a certain extent, they are less strategic and ethical in their approach to CSR. Ofori and Hinson (2007) argued that the multinational corporations in Ghana understood the broad of concept CSR and how it could be used as a competitive advantage in business. Nevertheless, Ofori, Nyuur, and Darko (2014) in a study on the banking sector also found that both the multinational and local banks in Ghana perceived CSR practices to be a strategic tool; they practiced it for legitimate reasons and for profitability and sustainability.

Without a doubt, it is obvious that besides the promising nature of CSR in Ghana, it has also suffered some major challenges. National issues such as low per capita income, weak currency, capital flight, low productivity, and low savings have made it almost impossible for indigenous companies to actively embark on CSR activities (Amponsah-Tawiah & Dartey-Baah, 2011).

33

Amponsah-Tawiah & Dartey-Baah (2011) stated that CSR activities in Ghana are dominantly carried out by multinational companies such as large scale manufacturing, telecommunication and mining companies such as MTN, Valco, Goldfields, and AngloGold, Likewise, Hinson (2011) claimed that many private firms in Ghana are therefore extensively incorporating CSR into their strategies in order to generate stakeholder goodwill and boost market value.

Ofori (2010), in his study, indicated that CSR in Ghana is progressive with several efforts by individuals and organizations to promote CSR in the Country. These interventions consolidate the CSR concept among Ghanaian companies. For instance, he stated that the Corporate Social Responsibility Movement (CSRM) had been formed since 2001 by executives of Tema Municipal Youth Coalition (TEMYC) as an advocacy movement at the forefront of promoting corporate social and environmental responsibility locally. CSRM is convinced that profit maximization should not be company's single objective and that CSR is an important factor to render production efficient. Also, the author explained how the Ghana Investment Promotion Centre (GIPC) had included CSR as a criterion or parameter for selecting its Ghana Club 100 members. Ghana Club 100 is the official list of the top 100 companies in Ghana compiled yearly with the aim of recognizing the top 100 companies, to encourage competition and improvement of company products and services in the country.

Similarly, Damanka (2016) in a study on CSR in the Ghanaian mining industry added that the Ghana Chamber of Mines, the Ghana National Petroleum Corporation, Minerals Commission and the Environmental Protection Agency (EPA) in Ghana are also making strategic efforts to ensure effective CSR by the Mining, Oil and Petroleum industries through some of their regulations. The author explains that the efforts of these agencies since their inception somewhat brand the concept of CSR in Ghana synonymous to the extractive industry as the environmental impact of their operations, human rights issues and demands from pressure

34

groups are at the forefront of CSR within the country. Furthermore, the author added that the newest introduction of institutions helping with the promotion of CSR in the country is the UN Global Compact Network Ghana. Damanka (2016) explained that the UN Global Compact Network in Ghana serves as a platform for companies, business associations, UN agencies, NGOs and trade unions to learn about and promote CSR and ethical business standards. The Network thus serves as a focal point of coordination and communication for its members, and its key goals are: to promote the Global Compact principles throughout Ghana, to enable participants to share and exchange practice and experience and to help promote and support the Global Compact worldwide.

Literature reviewed in this section provides a clear picture of the evolution of CSR in Ghana. This includes measures put in place to ensure that companies practice CSR even in the absence of a national CSR policy. The review highlighted the level of CSR appreciation among Ghanaian businesses, of which Coconut Grove Beach Resort Hotel and Windy Lodge Hotel are classified.

2.7 Theoretical Framework

This research study sought to investigate CSR practices at the Coconut Grove Beach Resort Hotel and Windy Lodge Hotel. It sought to examine how the CSR initiatives of the hotels contribute to achieving sustainability. The legitimacy theory and the triple bottom line served as theories for this study.

2.7.1 Legitimacy Theory

The legitimacy theory is one of the theories used to explain the interrelationship between an organization and social expectations (Burlea-Schiopoiu & Popa, 2013). The theory is supported by studies from Sethi (1974); Shocker and Sethi (1974); Guthrie and Parker (1989); Suchman

(1995). The legitimacy theory assumes that the continued existence of an organization is established by the social expectations of a community. The theory focuses on the supposition that an organization must keep its social position by responding to society's requirements and giving society what it wants. Suchman (1995) in his study on managing legitimacy defined legitimacy as "generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and standards" (p. 574).

In an effort to combine the different ranges of research into one comprehensible body of legitimacy theory, Suchman (1995) identified three main types of organizational legitimacy: pragmatic, moral, and cognitive. Brinkerhoff (2005) in a discursive paper on organizational legitimacy asserted that to attain pragmatic legitimacy, organizations are required to serve the interests and expectations of specific stakeholder groups, regardless of whether these interests and expectations are shared by the public at large. This type is grounded in the self-interest of the organization's stakeholders. Moral legitimacy considers stakeholders beyond the immediate constituents and is concerned with perceived "fit" of moral conduct between various aspects of a company's performance and societal expectations (Abaeian et al., 2019).

Tang (2017) also explained that moral legitimacy rests not on judgments about whether a given activity benefits the evaluator, but rather on conscious judgments about whether the activity is "the right thing to do" (p. 494). Finally, Brinkerhoff (2005) asserted that cognitive legitimacy is concerned with meeting organizational needs, viewed as necessary or inevitable based on some taken-for-granted cultural account (Suchman, 1995). Brinkerhoff (2005) averred that Cognitive legitimacy is produced when an organization pursues objectives and activities that

36

society understands and values as appropriate, proper, and desirable. Abeaian et al. (2019) also explained that of cognitive legitimacy rests on managerial acceptance and integration of CSR into routine organizational activities, as well as into strategies and structures. Suchman (1995) espoused that governmental agencies act as regulatory bodies to present businesses with certain regulations, norms, values, or beliefs. He explicated that legitimacy is the desire of businesses to improve the appropriateness of its actions within an established set of regulations, norms, values, or beliefs. Thus, businesses compliance with legislation drives and shape their CSR initiatives.

Islam (2017) in an exploratory study, explains that legitimacy and changing social expectations are interrelated. He asserts that over time, there is a change in community expectations, and it is important that the organization retains its legitimacy in order to survive conditions beyond those of the marketplace. He notes that because of changing social expectations, legitimacy may fluctuate over time, and the impact of such fluctuation in legitimacy is always directly reflected in the organizational arena in one form or another. In his view, the concept of organizational legitimacy is used to examine whether a particular strategy or all strategies as a whole have gained or maintained social acceptance.

2.7.1.1 Legitimacy Theory and Social Contract

Several studies (Shocker & Sethi, 1974; Guthrie & Parker, 1989; Deegan, 2002) postulate that the legitimacy theory directly relies upon the concept of social contract. Deegan (2002) states that social contract exists when society provides organizations with their legal standing, attributes, and the authority to own and use natural resources and to hire employees. Organizations, on their part, draw on community resources and output both goods, services, and waste products to the general environment. He adds that in order for society to allow

organizations' existence, society would expect the benefits to exceed the costs to society. Islam (2017) asserted that fundamentally, 'social contract' is considered to be an implied contract between an organization and the society, whereby the society grants the organization permission to operate in compliance with societal expectations about the conduct of the organization.

Suchman (1995) asserted that legitimacy is considered as one of the conditions for stakeholders' acceptance of organizations' actions. Burlea-Schiopoiu and Popa (2013) averred that the legitimacy theory acts on two levels: the strategic legitimacy theory (SLT) at the organizational level and institutional legitimacy theory (ILT) at the macro level. The strategic level of legitimacy develops in the internal environment of the organization, and the institutional level of legitimacy develops in the external environment. The authors argued that blending these two levels gives an organization the legitimacy that it needs to be perceived and accepted by the stakeholders and society as having the right to exist and perform moral activities.

Burlea-Schiopoiu and Popa (2013) affirmed that the acceptance is a mutual process where an organization, on the one hand, has legitimacy if it is accepted by the society, and on the other hand, the society is accepted by an organization if it offers some social and economic advantages. In furtherance, Burlea-Schiopoiu and Popa (2013) stated that the legitimate expectations of society are not only moral but also economical because an organization, operating within a certain society, is morally obliged to ensure the survival, prosperity as well as the sustainability of the host society. On the other hand, the authors stated that society is expected to provide the appropriate human, material, and legal resources for the organization in order to assure normal operating conditions and profit. When the organization considers that the host society can no longer provide the appropriate level of resources such as competent

38

human resources, it leaves its host society. Similarly, when the same organization does not obey the rules of the same society, it also risks losing its legitimacy, and even its existence is jeopardized (Burlea-Schiopoiu & Popa, 2013).

2.7.1.2 Relevance of the Theory to the Study

This study investigates CSR practices at the Coconut Grove Beach Resort Hotel and Windy Lodge Hotel. Several theories, such as the shareholder theory, stakeholder theory, and institutional theory, have been used to explore CSR practices within organizations. As a social constructionist theory, the legitimacy theory has an advantage over other theories as it focuses on revealing the ways in which organizations may adopt to legalize their existence (Gray, Kouhy & Lavers, 1995). Finnemore and Sikkink (2001) assert that social constructionist theories focus on the examination of societal factors such as norms, ideas, knowledge, and culture, stressing in particular the role play in a collectively held idea. Adler (1997) noted that social constructionist theories explain social facts which exist by human agreement. Adler (1997); Finnemore and Sikkink (2001) assertion gives justification to why the legitimacy theory is relevant to this study because its tenets helped to explain the rationality behind the motivating factors that influence Coconut Grove Beach Resort Hotel and Windy Lodge Hotel adopt and implement CSR initiatives and how the two hotels' conceptualization of CSR. Also, since the study is situated in the social constructivist paradigm, the researcher deemed it prudent to choose a theory that falls under the same paradigm. The legitimacy theory provides disclosing strategies as to how organizations and societies coexist in harmony. Therefore, the legitimacy theory will provide the theoretical basis to analyse and interpret.

2.7.2 The Triple Bottom Line Approach

The triple bottom line approach (TBL) was propounded by Elkington in 1994. The TBL is an approach used to describe the economic, social, and environmental accountability of organizations. Thus, the approach defines the notion of organizational performance to go beyond the traditional financial bottom line to one that also includes environmental quality and social justice (Elkington, 1998). TBL is directly tied to the concepts and goals of sustainable development. TBL is a relatively new measure of corporate performance that requires public disclosure of social, economic and environmental indicators of organizational performance and is a concept that is closely related to social responsibility (Stoddard, Pollard & Evans, 2012). They Stoddard *et al.* (2012) asserted that TBL is not just an accounting methodology but an approach of thinking about corporate social responsibility.

The UNCED (1992) noted that the TBL approach originated from the concept of sustainability and sustainable development. In the literature, there is no real consensus as to the exact dimensions used for the performance measures. Some other dimensions used are community improvement, environment, entrepreneurship, education, stakeholder engagement, organizational integrity, and stakeholder activism (Sher & Sher, 1994). In all instances, performance is measured based on the impact of companies on society as a whole, both now and into the future (Stoddard *et al.*, 2012).

The TBL approach is divided into three dimensions: economic, social, and environmental (Elkington, 1998)**.** The economic line of the TBL framework refers to the impact of the organization's business practices on the economic system (Elkington, 1998). It relates to the capability of the economy as one of the subsystems of sustainability to survive and evolve into the future in order to support future generations (Spangenberg, 2005). The economic line ties the growth of the organization to the growth of the economy and how well it contributes to

40

support it. In other words, it focuses on the economic value provided by the organization to the surrounding system in a way that prospers it and promotes its capability to support future generations. In the same light, Chamberlain (2019) noted that economic sustainability in the triple bottom line approach is not the traditional corporate capital. Rather, the economic sustainability under the approach is measured in terms of the economic impact the business has on its environment. Chamberlain (2019) further added that an organization that strengthens the economy of its community is one that will continue to succeed in the future since it contributes to the overall economic health of its support networks and community.

The social line of TBL refers to impact of business practices toward people such as fair labor practices, human capital, and the community (Elkington, 1998). The idea is that these practices provide value to the organization to "give back" to the community (Arowoshegbe, Emmanuel & Atu, 2018, p.105). Social practices may include fair wages and providing health care coverage. Aside from the moral aspect of being good to society, disregarding social responsibility can affect the performance and sustainability of a business (Arowoshegbe *et al.*, 2018). In summary, Goel (2010) averred that the social performance focuses on the interaction between the community and the organization and addresses issues related to community involvement, health, and safety of both employees and staff, training and education, employee relations, and fair wages.

The environmental line of TBL refers to engaging in practices that do not compromise the environmental resources for future generations (Elkington, 1998). The term planet in the approach refers to the sustainable environmental measures firms use to address their environmental impacts on the environment and the planet (Saeed, 2017). It pertains to the

41

efficient use of energy recourses, waste management and reduction, limiting environmental impacts of harmful chemicals, planting of trees, water pollution, air pollution, conservation, reducing greenhouse gas emissions, and minimizing the ecological footprint without compromising the needs of future generations (Goel, 2010).

McGehee, Wattanakamolchai, Perdue, and Calvert (2012) affirmed that the triple bottom line is grounded on the assumption that CSR is adopted voluntarily; hence, the approach does not have any legal restrictions. Norman and MacDonald (2004) note that the foundation of the triple bottom line is the principle that organizations owe their responsibilities to their stakeholders, therefore, organizational responsibilities should be measured, calculated, audited and reported as just organizations report their profit and loss. By introducing triple bottom line approach into businesses, tourism companies may derive many potential benefits such as improving efficiency and cost savings, improving market position, improving relationships with stakeholders, improving the strategic decision-making process within the firm and providing wider benefits for the destination (Dwyer, 2005).

2.7.2.1 Relevance of the Theory to the Study

The third research question sought to investigate how the CSR initiatives of Coconut Grove Beach Resort Hotel and Windy Lodge contribute to achieving sustainability. The triple bottom line approach has been linked to the notion of sustainability since it focuses on how CSR initiatives can be measured to determine their impact on others (Cernec, 2014). Several studies Arowoshegbe *et al.*, 2018; Amarah, 2015; Saeed, 2017 have used the triple bottom line approach to measure various initiatives within the concept of sustainability. The TBL approach captures the core tenets of sustainability by measuring the impact of an organization's activities on host communities (Slaper and Hall, 2011). Based on Slaper and Hall's (2011) assertion the

triple bottom line approach was utilized to aid the researcher to explain the third research question.

2.8 Chapter Summary

This chapter reviewed the literature on CSR in the tourism industry from a global perspective, narrowing it down to the regional perspective. The literature was reviewed in order to understand CSR practices at the Coconut Grove Beach Resort Hotel and Windy Lodge Hotel. Through the literature, CSR is seen as an essential concept for the tourism industry. From the literature, it became evident that tourism businesses are being encouraged to incorporate CSR in their businesses as a way to get them to practice sustainable tourism. Aside from that, studies have shown that when tourism businesses incorporate CSR in their businesses, it gives them a competitive advantage over their rival businesses who are not engaged in CSR. Again it was revealed that CSR is used as a legitimacy tool to operate in host countries. The study is underpinned by the legitimacy theory and the triple bottom line approach. The legitimacy theory establishes that when organizations submit to the social contract- operate within the legal realm, they earn 'social license,' that is, they become acceptable to host communities, interests groups within the business environment and the society at large. However, if society perceives that when there is a breach in the social contract on the part of an organization, its survival is threatened. The legitimacy theory aided helped explain how CSR is conceptualized by Coconut Grove Beach Resort Hotel and Windy Lodge Hotel and the motivating factors behind the hotels' adoption and implementation of CSR initiatives. The triple bottom line approach was utilized to explain how the CSR initiatives of the hotels contribute to achieving sustainability.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter discusses the philosophical assumptions that underpin the study as well as the rationale behind the selection. The chapter also discusses the research approach, research design, sampling strategy, data collection, and data analysis methods.

3.1 Research Paradigm

This research investigated CSR in the Ghanaian hospitality sector of the tourism industry by focusing on Coconut Grove Beach Resort Hotel and Windy Lodge Hotel. It is important to situate the study in a paradigm because it will guide the design of the study. Guba and Lincoln (1994) (as cited in Kivunja & Kuyini, 2017) asserted that a paradigm is a set of beliefs or worldview that guides research. This study is based on the social constructivism paradigm. This study is situated in this paradigm because the researcher seek to interpret and make subjective meanings of the data collected from documents and also, information gathered from individual participants' understanding of CSR practices of Coconut Grove Beach Resort Hotel and Windy Lodge Hotel (Schwandt, 1994).

3.2 Research Approach

This study employed a qualitative research approach. Creswell (2013), explained qualitative research as an approach for exploring and interpreting the meanings individuals or groups attribute to a social or human problem. Creswell (2014) notes that qualitative research also involves emerging questions and procedures, data typically collected in participants' natural

44

setting. In addition, the qualitative research approach enabled the researcher to analyze data inductively from particulars to general themes and also help researchers to make the interpretations of the data collected (Creswell, 2014). Kvale (1996, p.11) avers that qualitative research is not "objective data to be quantified, but meaningful relations to be interpreted." Since this study explores personal experiences and reflections, a qualitative research approach was adopted to investigate CSR practices of Coconut Grove Beach Resort Hotel and Windy Lodge Hotel from the views of participants who are in charge of the CSR initiatives of the hotels. (Creswell, 2014). Furthermore, the research approach was utilized because of its exploratory nature, and its ability to produce in-depth data to make inferences about the hotels' CSR practices (Braun & Clarke, 2013). The study aims at interpreting and making meaning of the participants' perspectives and experiences expressed in the data collected (Braun & Clarke, 2013).

3.3 Research Design

Yin (2009) establishes that research design is the rationale that links the data to be collected and the conclusion to be drawn to the research questions of the study. Thus, the research design guides the researcher from the beginning of the study to the conclusion. The research design is, therefore, significant as it serves as a guide to the researcher. Creswell (2014) adds that the researcher's selection of a research design is mostly dependent on the nature of the phenomenon under study, the researcher's personal experiences, and the participants for the study. The research designs available to qualitative researchers are case study, ground theory, ethnography, and phenomenology (Creswell, 2013). Considering the purpose and nature of the research problem, the research design for this study is a case study.

Yin (2009) defines a case study as an accurate investigation that probes an ongoing phenomenon within a real-life context, especially when the boundaries between phenomenon and context are not clearly evident. Yin (2009) defines a case study in terms of the research process. Among all the other qualitative research designs, a case study was adopted because the research questions of this study are formulated to answer questions of how Coconut Grove Beach Resort Hotel in Elmina and Windy Lodge Hotel in Winneba conceptualize CSR, why the hotels adopt and implement CSR initiatives and how these CSR initiatives contribute to sustainability in the tourism industry. Starman (2013) asserts that case studies are adopted when the researcher is keen to answer the question of 'how' and when the researcher wants to probe into related cases because of the relevance of the cases to the study. The hotels fall within the context of the hospitality sector of the tourism industry. Again, both hotels are three-star rating hotels and were established by indigenes of the various municipalities where the hotels are located. Hence, a case study offers the opportunity to conduct an in-depth investigation into the CSR practices of Coconut Grove Beach Resort Hotel and Windy Lodge Hotel (Starman, 2013).

3.4 Sampling

The sampling technique utilized for this study is the purposive sampling technique. As opposed to convenience sampling where the researcher chooses participants based on who is available, purposive sampling, as the name connotes involves deliberately or purposefully choosing participants based on a variety of criteria which may include participants' knowledge of the research issue, or capacity and willingness to participate in the research (Oliver, 2006). Purposeful sampling is also based on the notion that the researcher wants to discover, understand, and gain insight and therefore, must select a sample from which most can be learned (Merriam, 2009). In line with this, Patton (2002) argues that "the logic and power of

purposeful sampling lies in selecting "information-rich" cases to be studied in depth. Information-rich cases are those who have detailed information on the purpose of the inquiry, thus the term purposeful sampling" (p. 230).

The goal of purposive sampling is to sample cases or participants in a strategic way so that those sampled are relevant to the research questions (Bryman, 2012). Lindlof and Taylor (2017) assert that the right selection of a sampling strategy helps the researcher in determining what to study and also provides justification for what to study. This aids the researcher to strategically contact informants with information on the phenomena with a minimum of wasted effort (Lindlof and Taylor, 2017). For this study, participants and documents with detailed information on CSR practices of the Coconut Grove Beach Resort and Windy Lodge Hotel were purposefully chosen because they have experiences in how the hotels' CSR initiatives are adopted and implemented. Their experiences enabled detailed probing and understanding of CSR practices of Coconut Grove Beach Resort Hotel and Windy Lodge Hotel. In tandem with Merriam (2009); Patton (2002), purposive sampling was employed to enable the researcher to identify participants most can be learned from. The chosen participants and documents helped the researcher to gather rich and detailed information on CSR practices of Coconut Grove Beach Resort Hotel and Windy Lodge Hotel.

3.5 Sample

Bryman (2012) averred that usually, qualitative sampling is made of small sampling units studied in-depth. Daymon and Holloway (2011) aver that the appropriate number of participants chosen for qualitative research depends mainly on the type of research question,

the type of approach used in the study, material and time resources available to the researcher as well as the number of researchers involved in the study.

Participants for this study were chosen based on their experiences and knowledge of the issue under investigation (Berg, 2004). Both Coconut Grove Beach Resort Hotel and Windy Lodge Hotel do not have a CSR department. Amponsah-Tawiah and Dartey-Baah (2011) attributed this assertion to the fact that companies in developing countries do not incorporate CSR in their corporate agenda. Nonetheless, the core management team of the two hotels form the CSR ad hoc committee of their respective hotel to plan and implement their CSR initiatives, whenever there is the need for the two hotels to embark on their CSR. Overall, ten participants were purposively sampled for their lived experiences on CSR practices of the two hotels' understudy. The CSR team of the Coconut Grove Beach Resort Hotel Hotels consisted of six core management members. They include the General Manager, Human Resource Manager, Accountant, Project Manager, Procurement Officer, and the Administrator. The CSR team of Windy Lodge Hotel also consisted of four core management members. They include the General Manager, Human Resource Manager, Accountant, and the Administrator. The General Managers are the chairpersons of the committees and append their signatures to the CSR budget to validate it. The Human Resource Managers are in charge of employee relations, therefore, it their duty to ensure that needs of the employees are meant as internal stakeholders. The Accountants are in charge of the finances of the hotels, therefore, it is their duty to ensure the CSR budget does not exceed the monies allocated to the initiatives. The administrators serve as secretaries to the committees and also in charge of writing the CSR reports of the hotels. The Coconut Grove Beach Resort Hotel team had two additional members: Procurement Officer and Project Manager. Once the committee settles on an initiative, it is the duty of the Procurement Officer do conduct background checks of prices and ensure the committee

purchase quality products for the initiative at affordable prices. It is the duty of the Project Officer to scan the host community and brief committee members on the CSR initiative he deems fit the community and why. Once the decision is taken members play their role to contribute to the realization of the initiative.

3.6 Data Collection Methods

In this study, the researcher utilized focus group discussion, interview, and document analysis.

3.6.1 Focus Group Discussion

Lindlof and Taylor (2017) state that even though focus group discussion is a form of an interview, it has evolved over time to a stand-alone data collection method. Creswell (2012) avow that "focus group discussion is a process of collecting data through interviews with a group of people" (p. 218). The group of people generally consist of people usually brought together by a researcher to explore their ideas, attitudes, and feelings about a topic under study (Denscombe, 2007). Creswell (2012) states that focus groups are advantageous when the interaction among interviewees will likely yield the best information, and when interviewees are similar to and cooperative with each other. Krueger and Casey (2000) explain that within a group setting, participants are influenced by other participants just as they are in real life, thereby, stimulating the ideas and experiences of participants. In consonance with the above explanations, focus group discussion was employed for a wider reach to seek for divergent views from participants on the research questions at the same time.

At the initial stages, the researcher conducted a background check on Coconut Grove Beach Resort Hotel to affirm if the hotel engaged in CSR. After getting an affirmative response from the front office of the hotel, the researcher personally delivered an introductory letter to the front office. A meeting was scheduled three weeks after the letter was delivered. On the said

day, the researcher traveled from Winneba to Elmina to meet participants at the Coconut Grove Beach Resort Hotel. Upon my arrival, I was met by the administrator who ushered me into the management meeting room and later introduced me to three participants. However, in line with Creswell (2014) assertion that a focus group discussion is a group interview with a minimum of six participants, the researcher could not conduct the focus group discussion with only three participants. Therefore, participants agreed to reschedule the focus group discussion to when all participants were present and less busy. A month later, the researcher was contacted by the administrator to schedule the second meeting. On the scheduled date, I embarked on my third journey to Elmina to conduct the focus group discussion. Upon my arrival at Coconut Grove Beach Resort Hotel, I was once again met by the administrator who ushered me to the meeting room. Fifteen minutes later, I was joined by a pre-constituted group which included the Administrator, Accountant, Human Resource Manager, General Manager, Procurement Officer, and Project Manager (Daymon & Holloway, 2011).

After exchanging pleasantries, I introduced myself to the participants and gave them a brief narrative about what the whole study was about. I also made it known to participants that they have the right to decline questions they are uncomfortable with or stop the discussion. I appealed to them to feel free to share their views. Again, I asked for their permission to record the discussion with my mobile phone. Once the interview started, I used my semi-structured interview guide as a moderation instrument for the discussion, to prevent participants from straying away from the boundaries of the discussion. The discussion was one session and lasted for forty-five minutes. I also wrote down notes in my notepad as the discussion and interviews were ongoing. Overall, the focus group discussion was conducted in a cordial and relaxing setting. Therefore, participants had the opportunity to express themselves fully. Focus group discussion allowed me to collect rich and detailed data from participants on their experiences

on CSR practices of Coconut Grove Beach Resort Hotel within a short space of time (Daymon & Halloway, 2011). It also gave the researcher the opportunity to have in-depth knowledge and insight into the experiences and ideas of the participants on CSR practices of Coconut Grove Beach Resort Hotel and Windy Lodge Hotel.

3.6.2 Interviews

The participants of Windy Lodge Hotel were also pre-constituted into a group of four. Hence, in line with Creswell (2014) assertion that a minimum of six participants should constitute a focus group discussion, I could not conduct a focus group discussion with participants from Windy Lodge Hotel. However, it was the aim of the study to collect in depth data on CSR practices of Windy Lodge Hotel. Therefore, I employed one-on-one interview sessions with participants at their offices, a setting participants will feel free to assertively articulate and interpret their experiences on CSR practices of Windy Lodge Hotel (Creswell, 2014). Brennen (2017), defined interview as a purposefully focused conversation between an interviewer and an interviewee with the aim of unraveling participants' perspectives, opinions, and important aspects of their lived experiences. These interviews involve unstructured and generally open-ended questions that are few in number and intended to elicit views and opinions from the participants.

At the initial stages, the researcher requested and secured an introductory letter from the Department of Communication and Media Studies of the University of Education, Winneba, where the researcher is a student. The introductory letters were personally delivered to the front office of Windy Lodge Hotel. Three weeks after the letter was delivered, the receptionist of the Windy Lodge Hotel called to communicate the interview date with the researcher. Aided by

the purposive sampling technique, the researcher informed the administrator about the category of people who will be interviewed for the study. Prior to the scheduled day for the interviews, the researcher had formulated a semi-structured interview guide. On the scheduled day, the researcher met with participants at their various offices at the Windy Lodge Hotel to conduct the interviews.

I introduced myself to each participant and a brief narrative about what the whole study was about. I also made it known to participants that they have the right to decline questions they are uncomfortable with or stop the discussion. I appealed to each participant to feel free to share their views. Again, I asked for their permission to record the discussion with my mobile phone. Once the interview started, I used my semi-structured interview guide to moderate the discussion to prevent participants from straying away from the boundaries of the discussion. Overall, the researcher interviewed four participants at the Windy Lodge Hotel, which included the General Manager, Administrator, Human Resource Manager, and Accountant as they constitute the CSR team of Windy Lodge Hotel. The interviews lasted between thirty to thirty-five minutes. I also wrote down notes in my notepad as the discussion and interviews were ongoing. Overall, the discussion and interviews were conducted in a cordial and relaxing setting. Therefore, participants had the opportunity to express themselves fully.

3.6.3 Document Analysis

In addition to the focus group discussion, the researcher also analyzed documents. As a research method, Daymon and Holloway (2011) state that document analysis is particularly applicable to qualitative case studies aiming to produce a detailed description. After the interview sessions and the focus group discussion, participants gave the researcher documents that consisted of CSR initiatives of both Coconut Grove Beach Resort Hotel and Windy Lodge

Hotel that have been recorded over a period three years. The documents were used in this study because they were current and contained comprehensive CSR reports of the two hotels from 2017 to 2019. Documents from Coconut Grove Beach Resort Hotel contained texts and visuals of CSR initiatives the hotel has embarked on from 2017 to March, 2019. On the other hand, document from Windy Lodge Hotel contained written text of the hotel's CSR initiatives from 2017 to January, 2019 The documents were added to provide information which may not have been provided during the discussion session or may contain information that placed more emphasis on the information collected during the interview session. Thus, Daymon and Holloway (2011) assert that documents can be a rich base of comprehensive primary or supplementary data than interviews conducted over a short time period.

3.7 Data Analysis

Thematic analysis was used to analyze the information gathered from the interview sessions, focus group discussion, and documents. Braun and Clark (2013) explained thematic analysis as a method for identifying, analyzing, and reporting patterns (themes) within data. Another part of the thematic analysis process involves the researcher interpreting and commenting on the assembled data as directed by Creswell (2013). In embarking on the interpretative process, I looked out for issues raised in the transcribed data and the documents, how these issues are related to one another and to other literature and then meanings were drawn based on the theories underpinning the study. This study also employed the thematic analysis approach to interpreting the findings using concepts and theories to draw meanings from responses from participants. Direct quotations were also used to support the interpretations and discussions.

The first step of the analysis involved the transcription of the recorded data. I did this by continuously playing the tapes back and forth to get the exact responses given by the

participants during the focus group discussion and the interview sessions. I severally read through the documents and the interview transcripts looking out for trends and patterns that run through the data collected and also to ensure that in-depth and direct quotations were given to support the detailed descriptions when it came to discussions of the specific research questions. Afterward, all responses and sections of the documents which were considered irrelevant were either merged with others or discarded. This enabled me to clean the data and make it wholesome for further analysis.

The second stage involved the coding of all relevant materials. Codes were also assigned to participants to ensure confidentiality and privacy. According to Boeije (2010), coding involves two steps: segmenting and reassembling the data. Boeije (2010) also notes that both activities of segmenting and reassembling of the data are done from the angle of the research questions and research purpose. Data coding creates categories, which allow for further interpretations, and generates a theoretical understanding of the subject under study. After transcription, an analysis was performed by identifying emerging themes relevant to the research. These themes were interpreted, explained, and consequently related to the theories revealed in the literature regarding corporate social responsibility.

In bracketing my biases, I would like to state emphatically that I have never worked in the hospitality sector before. Therefore, I do not have any preconceptions about CSR in the tourism industry nor have any biases against both Coconut Grove Beach Resort Hotel and Windy Lodge Hotel, which could have affected the way I analyzed and interpreted the data. I am just a student researcher whose desire is to investigate the CSR practices in the hospitality sector of the tourism industry and how CSR initiatives can contribute to sustainability the tourism industry.

3.8 Ethical Issues

Halai (2006) notes that sound research is one which is morally and ethically focused on ensuring that participants of the study are not harmed as a result of the study. In terms of seeking consent and giving information, I informed the informants about the purpose of the research and what will be expected of them. The participants were then given the opportunity to either accept to be the interviewed or decline. All participants gave their consent and agreed to part take in the focus group discussion and interview sessions. Participants' permission was sought before I used my phone to record whatever transpired verbally during the discussion.

In terms of authenticity, Macdonald (2008) (as cited in Daymon & Holloway, 2011) avers that "if a document is genuine, complete, reliable and of unquestioned authorship, then it can be said to be authentic" (p. 281). Daymon and Holloway (2011) posit that credibility is concerned with whether a document is free from error or distortion. The authors suggest that to be assured of the credibility of a document, the researcher needs to ask questions such as who produced the document, why, when, for whom and in what context.

The documents used for this study were given to the researcher by the management of the two hotels and contained CSR initiatives of the hotels hence, the researcher believes that data from these documents are complete, genuine and reliable.

3.9 Chapter Summary

The chapter discusses the procedures and processes that were employed to collect data for the research. The research adopted a qualitative approach anchored on a case study design to get detailed information on CSR practices at Coconut Grove Beach Resort Hotel and Windy Lodge Hotel. Multiple data collection methods, including interviews, focus group discussion, and document analysis, were used to collect the data. Also, rationalization was given for each

choice of method used. Additionally, the chapter discusses the research approach, research design, sampling technique and size, data collection methods, data collection processes, the method of data analysis, and ethical considerations.

CHAPTER FOUR

FINDINGS AND DISCUSSION

4.0 Introduction

This chapter discusses findings from the data collected from two 3 stars rated hotel outfits, namely; Coconut Grove Beach Resort Hotel and Windy Lodge Hotel. The chapter analyses the discursive session with ten (10) participants which explored their lived experiences, motivations and perceptions about the CSR practices of Coconut Grove Beach Resort Hotel and Windy Lodge Hotel as well as analyzing documents to give detailed information to participants' responses. In order to ensure the interviewees' anonymity, the researcher used codes to represent the participants. Having had a focus group discussion and interview sessions with participants as well as document analysis, the researcher had a rich data from which themes were developed.

The following research questions guided the data collection and analysis:

1) How do Coconut Grove Beach Resort Hotel and Windy Lodge Hotel conceptualize CSR?

2) What motivates Coconut Grove Beach Resort Hotel and Windy Lodge Hotel to adopt and implement CSR initiatives?

3) How are the CSR initiatives of Coconut Grove Beach Resort Hotel and Windy Lodge Hotel used to achieve sustainability in the tourism industry?

For the purpose of this discussion, participants have been identified by prefixing the abbreviation of their respective hotels and office designations (W for Windy Lodge Hotel and C for Coconut Grove Beach Resort Hotel).

Table 1: Codes for Participants

Windy Lodge Hotel	W
General Manager	W. G. M
Human Resource	W. H. R
Administrator	W. ADM
Accountant	W. A
Coconut Grove Beach Resort Hotel	C
General Manager	C. G. M
Human Resource	C. H. R
Administrator	C. ADM
Accountant	C. A
Project Manager	C. P. M
Procurement Officer	C. P. O

4.1 RQ1: How do Coconut Grove Beach Resort Hotel and Windy Lodge Hotel conceptualize CSR?

The first research question sought to investigate how Coconut Grove Beach Resort Hotel and Windy Lodge Hotel conceptualize CSR. All the two hotels responded in the affirmative when asked if they were engaged in CSR. The idea behind the conceptualization of CSR varied from

58

hotel to hotel. Regardless of how the hotels explained the notion of CSR, the dominant understanding of what the concept entailed by both hotels is *'extending a helping hand by means of solving some of the social needs of the community in which they operate.'*

> *CSR is more of giving back to the society we find ourselves as an organization. So basically, it is about what we do to extend help the community (Windy Lodge Hotel).*

> *CSR is about identifying a need in the community as an organization and extending a helping hand to the community solve the need. It is more of a partnership between an organization and the community where the organization is situated (Coconut Beach Resort Hotel).*

This finding resonates with , WBCSD's (2000) definition of CSR as the commitment of businesses working employees, their families, the local community and society at large to improve the quality of life. However, CSR definition adopted for this study described CSR practices to include a commitment to behave ethically and contribute to economic development while improving the quality of life of employees, the local community and the environment (UNWTO, 2010). The UNWTO's (2010) presents CSR as a broad concept embraces social, economic and environmental responsibilities that society expect organizations to be mindful of.

Although there are similarities in the two hotels' conceptualization of CSR, Coconut Grove Beach Resort Hotel in its explanation acknowledged the fact that it acquired intangible benefits from the community, hence it is mandatory for the hotel to pay their quota, as little as it may be, to the host community. This finding affirms Porter and Kramer (2006) in their review on competitive advantage and CSR asserted that there is a mutual dependence between businesses

and societies; therefore organizations integrate CSR initiatives into their operations to attain the social contract. This is in relation to the postulate of the legitimacy theory, which avers that there is a social contract which exists between a society and an organization. Thus, society is expected to provide the appropriate human, material, and legal resources for the organization in order to assure normal operating conditions and profit (Burlea-Schiopoiu and Popa, 2013) and on the other hand, organizations provide products, pay taxes and offer jobs while society consumes (Eraqi, 2010).

For the researcher to fully understand why the hotels' conceptualization of CSR, participants were asked to list the hotels' CSR practices. Participants from Coconut Grove Beach Resort Hotel asserted that the hotel's CSR practices comprised of charitable donations, local employee recruitment, employee empowerment, educational support, community involvement, blood donation, career counseling, sanitation, promotion of local architecture, internship programs and support for local business. In the case of Windy Lodge Hotel, participants asserted that the hotel's CSR practices included employee empowerment, local employee recruitment, donations to an orphanage, internship program, and sponsorship programs.

During the discussion and interview sessions, the researcher realized that CSR initiatives listed reflected the hotels' conceptualization of CSR. That is, the hotels' CSR practices listed were philanthropic in nature and skewed towards the social needs of the host communities. Visser (2006) asserts that generally, philanthropy manifests higher in CSR in Africa than the other dimensions because philanthropy is deep seated in Africa culture. He averred that the socio-economic needs of African host communities operate are so great that philanthropy is an expected norm as it is considered the right thing to do by businesses. In line with Visser's

60

(2006) assertion, documents analysis of the CSR reports showed that CSR initiatives of Coconut Grove Beach Resort Hotel and Windy Lodge Hotel orbits around the socio-economic needs of their host communities.

Extract from CSR reports of Coconut Grove Beach Resort.

> *It is the utmost priority of Coconut Grove Beach Resort Hotel to offer help to community members by solving their social needs. Therefore, the CSR initiatives revolve around the socio-economic priorities of their community, such as education and sanitation (Coconut Grove Beach Resort 2019 CSR Report).*

Extract from CSR reports of Windy Lodge Hotel

> *Windy Lodge Hotel's CSR initiatives are influenced by the socio-economic priorities of its community, as such, about 70 percent of their labor force are from and around the Effutu municipality. It is the hotel's effort to reduce the unemployment rate in the municipality (Windy Lodge Hotel 2019 CSR Report).*

According to the tenets of the legitimacy theory, organizations who acknowledge and help host communities with their socio-economic needs are accorded with moral legitimacy. Tang (2017) asserts that moral legitimacy rests on judgments that an organization reflects the socially accepted values, beliefs, and norms of society and make conscious efforts to do the right thing.

It is worth noting that the two hotels have CSR initiatives which are focused on the environment and others were triggered by ethics and legal requirements. Yet the hotels did not classify them as CSR initiatives because of the two hotels' conceptualization of CSR. For example, participant W.G.M asserted that Windy Lodge Hotel has initiatives such as water and energy conservation, timely payment of taxes, fair wages, incorporating local dishes in their menu,

customer satisfaction, and customer and employee safety. In the case of Coconut Grove Beach Resort Hotel, the hotel's environmental and ethical practices included incorporating local dishes in their menu, health, and safety of both customers and employees, green friendliness, energy, and water conservation, fair wages waste management, animal sanctuary, timely payment of taxes and hazard friendliness (Participant C. P.M).

4.2 RQ2: What are the motivating factors that influence the Coconut Grove Beach Resort Hotel and Windy Lodge Hotel to adopt and implement their CSR initiatives?

The second research question sought to examine the motivating factors that influence the two hotels to adopt and implement CSR initiatives. The data analyzed provided an understanding of two major motivating factors that influenced the hotels to adopt and implement CSR initiatives. These motivating factors were categorized into two themes; those that stem from within the hotel (internal motivations), and those that were from the external environment (external motivations). The themes were identified by exploring the responses of the participants that reflected the motivations of CSR in the hospitality sector. Several subthemes emerged from each major theme. These subthemes aided the researcher to examine how the individual factors influenced the various hotels to adopt and implement CSR initiatives.

4.2.1 Internal Motivations

Internal motivations are the inside compelling factors that motivated the hotels to adopt and implement CSR initiatives. It was found that ownership values, organizational culture, and organizational size were the internal motivational factors that influenced the hotels to fully adopt and implement CSR initiatives.

4.2.1.1 Ownership Values

The data analyzed indicated that the hotels' external CSR initiatives were mostly influenced by the owners' personal values, morals, and interests. It is also worth noting that both hotels were established by natives of the various host communities of the organizations. Hence, the personal philanthropic intentions and values inspired the hotels' motivation to indulge in CSR initiatives. Ofori (2010) asserts that the major factors determining managers' attitudes toward CSR in Ghana is their ethical values.

Participants from Coconut Grove Beach Resort Hotel asserted that the owner of their hotel is a politician, philanthropist, and a businessman and it is his personal value that all organizations under the umbrella name Group Nduom indulge independently in CSR in their various host communities. One participant from Coconut Grove Beach Resort Hotel asserted that;

> *Our founding father is a philanthropist other than that we could not have engaged in any CSR as an organization. (C. P. O).*

Contrary to participants' assertion that all organizations under the umbrella name Group Nduom indulge independently in CSR devoid of any external influence, document analysis of the Coconut Grove Beach Resort Hotel CSR initiatives showed that management of the hotel as part of their CSR initiatives partnered with the owner of the hotel who was the flag bearer of the Peoples' Progressive Party to build a community library for the Elmina community.

Furthermore, the data also showed that the project was the personal commitment of the owner to the community. The finding affirms Melubo *et al.*'s (2017) finding that managerial personal commitment and interests, upbringing, educational background, moral and cultural values set the tone for managers adoption of CSR practices in Tanzania.

63

Participants from Windy Lodge Hotel, on the other hand, explained that they adopted and implemented some of their CSR initiatives (sponsorship and scholarship) because the owner of the hotel is an indigene of Winneba. As such, he feels obligated to extend a helping hand to the community. One of the participants from Windy Lodge Hotel asserted;

> *The owner of the hotel is a native of this community; therefore, he is passionate about the community and wants to do the little he can to help the people of the community (W. A).*

Contrary to Papasolomou-Doukadis et al. (2005) assertion that businesses engage in CSR because they are only concerned with the commercial need to achieve financial targets, all ten participants asserted that all their social CSR initiatives aim to extend a helping to their host community. One participant from Coconut Grove Beach Resort Hotel stated that

> *Even though, there may be indirect benefits of our CSR initiatives, we engage in CSR for humanitarian reasons (C.A).*

A participant from Windy Lodge Hotel and Beach Resort quoted a biblical verse from Acts 20: 35 "it is more blessed to give than to receive" (Participant W. G. M) to infer that indeed there are intangible benefits that come along with their social responsibility initiatives.

This finding synchronizes with Lorenc's (2016) assertion that aside from economic reasons, hotels embark on CSR because of moral contributions. The finding also resonates with Suchman's (1995) morality typology of the legitimacy theory, which reflects the positive norms of an organization and its activities. Suchman (1995) asserts that the personality of individual corporate leaders can influence or reorder an organization to dodge potential stigmatizing events, yet, these traits can be short-lived. Drori and Honig (2013) asserted that

this view of legitimacy highlights the importance of authority and has its origin in the Weberian notion of legitimacy as a conscious acceptance of certain behaviors and beliefs of social actors. Thus, the judgments of what is right, prompts individuals to do right. As natives of the host communities, the values, and interests of the owners are in line with that of the communities; hence, the CSR initiatives of the hotels reflect the right thing to do. When an organization's activity does not respect the moral values of stakeholders, the organization is severely sanctioned by the stakeholders; these sanctions may even lead to the failure of the organization (Burlea Schiopoiu & Popa, 2013).

4.2.1.2 Organizational Culture

The data also revealed that organizational culture played a very significant role as an internal motivator for the hotels. Participants from both hotels classified most of their CSR initiatives as unique organizational culture their organizations possess. Ghobadian and O'Regan (2006) asserted that organizational culture has to do with the existing culture of every business establishing a structure which provides guidance on issues such as how work gets done, the way in which people think and the standards for interactions. Hofstede (1984) also asserted that organizational culture captures the existing culture that guides how things are done differently in an organization.

As part of their organizational culture, participants from Windy Lodge Hotel listed customer satisfaction, service quality, local dishes, energy, and water conservation. Bill (2012) categorizes these traits as the common traits of the hospitality sector. Nevertheless, participants from Windy Lodge Hotel also listed program sponsorship, employee scholarship, environmental friendliness, donation, and local employee recruitment as traits that made their organization unique from other organizations in Winneba. Document analysis showed that it

as part of employee empowerment, it is the organizational culture of the Windy Lodge Hotel to sponsor long-serving employees to further their education in hospitality courses. Participants from Windy Lodge Hotel also asserted that it is one of the organizational policies of the hotel to empower staff as the majority of their staff are natives from in and around their host community. A participant from Windy Lodge Hotel asserted that;

> *The management of the hotel offers a bonding educational scholarship to employees who have served the hotel from a minimum of three years and want to further their studies in courses related to the hospitality sector that the hotel can benefit from. (W. A).*

On their part, participants from Coconut Grove Beach Resort Hotel listed local employee recruitment, donation, essay, spelling and reading competitions, industrial counselling, health and welfare of guest and employees, sanitation, customer satisfaction, service quality, scholarship scheme, water and energy conservation, clean shore, animal sanctuary and environmental friendliness as traits that distinguished the Coconut Grove Beach Resort Hotel from other hotels in Elmina. Participant C. G. M from Coconut Grove Beach Hotel, in his opinion, attributed this to the fact that the hotel is committed to achieving and maintaining high standards. Therefore, their CSR initiatives focused more on the wellbeing of their customers, employees, and community. The participant also stressed that as part of their organizational culture on health and welfare, the hotel has a stationed ambulance to cater for the health of their guests and employees as well as prevent any eventualities in case of any emergency. Abaeian *et al.* (2019) aver that corporate managers or owners will do whatever they regard as necessary in order to acquire, maintain, and enhance the legitimacy of their businesses in the eyes of society. The participant also argued that;

Though acquiring the ambulance and employing personnel to operate the ambulance cost a lot of money. It goes a long way to add value to the kind of service we give here (C. G. M).

Participant C.P.O from Coconut Grove Beach Resort Hotel also revealed that as part of their organizational culture, all their food stuff are purchased from certified local suppliers in Elmina. The hotel only purchases products outside their community when a particular product is not available. Document analysis also showed that the hotel grows a lot of Coconut trees in and around its premises to reinforce the brand name "Coconut Grove."

Ghobadian and O'Regan (2006) assert that organizational culture also determines the business' potential CSR perspectives. Within the context of this finding, internal legitimacy is viewed as an accepted organizational strategy through the consensus of its participants, which acts as a tool that reinforces the organization's practices and also mobilizes organizational members around a common ethical, strategic or ideological vision (Burlea-Schiopoiu and Popa, 2013). Abaeian *et al.* (2019) assert that in cases like this legitimacy considers stakeholders beyond the immediate constituents and is concerned with perceived 'fit' of moral conduct between various aspects of the organization's performances and societal expectations.

Suchman (1995) asserts that legitimacy, in this case, is strategically depicted as an operational resource that organizations use to extract particular resources or unique traits in the pursuit of their goals. Thus, strategic legitimacy grants the organization a higher control over the legitimation process, as Deegan (2002) asserts that the legitimacy theory directly relies upon the concept of the social contract, that is, shared value system.

Some participants of the Coconut Grove Beach Resort Hotel asserted that one of its subsidiary, Coconut Grove Bridge House, located opposite the World Heritage monument in Elmina generates visibility for the hotel. The visibility translates into a lot of guests visiting their facility. Participants stressed that they feel indebted to the community as such their willingness to do more for the community. However, participants revealed that the Group Nduom of which the Coconut Grove Beach Resort Hotel is a subsidiary of had been affected by economic recession; thereby, restricting their CSR activities. One participant from Coconut Grove Beach Resort Hotel revealed that

As it stands now, our finances are not good, so implementing our CSR activities is becoming a problem. We are an organization, in as much as we are willing to give we need to check our budget to see how we go about it (C. P. M).

Suchman (1995) asserts that irregularities, imitation, innovations, and external shocks can threaten the legitimacy of the most secure organizations. Nevertheless, Burlea Schiopooiu and Popa (2013) avow that the connection between an organization's tangible financial resources and the intangible legitimacy resources shape organizations' vision. Therefore, organizations hit by unstable financial markets or facing financial crisis should revaluate their value system to buttress the legitimacy they have already acquired.

4.2.2 External Motivations

The data identified two key external themes which acted as external motivators for the hotels to adopt and implement their CSR initiatives. They include governmental regulations and global standards.

4.2.2.1 Governmental Regulations

Externally, participants revealed that governmental legislation or policies did, in fact, influence their choice of CSR. Participants asserted that as a business entity they do not operate in a vacuum; as such, there are regulations that they comply with. All ten participants mentioned the Environmental Impact Assessment (EIA) regulated by the Environmental Protection Agency (EPA) as one of the governmental regulations they conform to.

One participant from Windy Lodge Hotel asserted

> *We are guided by the Environmental Protection Agency's Environmental Impact Assessment (W.G.M.).*

The participant noted that every year the EPA sends a team to the hotel to evaluate how the impact of the company's services is to the environment including how the company maintains its surroundings and how hygienic its facilities are.

Another Participant from Coconut Grove Beach Resort Hotel asserted that;

> *The Environmental Impact Assessment and Environmental Protection Agency is obligatory for every business in the tourism industry (C. ADM).*

The participant explained that the EIA is a governmental policy that checks the hygienic and environmental protection practices of the hotels. The policy requires hotels to be

69

environmentally friendly but, fails to mention the social responsibilities of hotels. Damanka (2016) asserts that CSR in Ghana is synonymous to the environmental impact of organizations.

Participant C. HR from Coconut Grove Beach Resort Hotel asserted the employee relations (salary, benefits, compensation and age limit for recruitment) of both Coconut Grove Beach Resort Hotel and Windy Lodge Hotel are largely influenced by Labor Laws of the country. Participant C. HR added that periodically, regional executives of the Trade Union Congress (TUC) visit their facility to educate staff on the labor laws of the country. The regional TUC also regulate and ensure employees are treated fairly.

> *The hotel has a zero-tolerance for child labor in any form. Therefore, my office is very keen on recruiting employees within the legal age dictated by the constitution. (C.HR).*

Participant W. A from Windy Lodge Hotel asserted that the as a tourism business, the hotel is required to pay a one percent tourism levy on its monthly earnings. He explained that of the one percent tourism levy meant for the tourism development fund and is regulated by the Ministry of Tourism, Culture and Creative Arts and the Ghana Tourism Authority who are mandated to collect and disburse. Again, the participant asserted that the one percent tourism levy is an initiative of the Ministry of Tourism, Culture and Creative Arts in collaboration with the Ghana Tourism Authority (GTA) to uplift the image of the tourism industry. He added that organizations who do not contribute their quota to the tourism development fund are sanctioned to close down their organizations.

A participant from Windy Lodge Hotel stated that;

Aside, the income tax the hotel pays to the Ghana Revenue Authority (GRA), the hotel is also required to pay a one percent tourism levy to the Ministry of Tourism, Culture and Creative Arts (W.A).

This finding is in line with the institutional legitimacy, which is emphasiszes by organization's compliance to external legislations, policies, or standards (Burlea- Schiopoiu & Popa, 2013). Suchman (1995) asserts that governmental agencies act as regulatory bodies who present businesses with legitimacy through certain legislations of the host nation. He also avowed that organizations use the external dimension of the legitimacy theory to improve the appropriateness of their actions within an established set of values, or beliefs and also meet the external standards and norms. Clearly, an organization that operates in accordance with the law and legal principles is accorded legitimacy. Such behavior demonstrates accountability, which reinforces the attributions of legitimacy.

Specifically, Abeaian *et al.* (2019) asserted that managerial acceptance to align their CSR practices into their organizational activities, as well as into strategies and structures confers on them cognitive legitimacy. Brinkerhoff (2005) asserts that cognitive legitimacy is produced when an organization pursues objectives and activities that society understands and values as appropriate, proper, and desirable. Consequently, in their bid to be accorded legitimacy, organizations conform to these regulations, which are also classified as legal CSR (Carroll, 2016).

Interestingly, some participants questioned the significance of some of the policies. Participant C. G.M from Coconut Grove Beach Resort Hotel asserted that ever since the One Percent Tourism Levy was imposed on them with the excuse of developing the industry, they as an

71

organization have not noticed any developments in the industry. He argued that in some countries, there is a kind of tax rebate awarded to organizations who engage in CSR as a motivation to do more. He also blamed the low CSR engagement rate in the tourism industry to the tourism levy.

Also, Participant C. P.M from Coconut Grove Beach Resort Hotel registered his displeasure about the fact that the hotel's management always had to cater for the transportation and feeding of the Environmental Impact Assessment team whenever they came around to inspect their facility. This finding is in sharp contrast to Tang's (2019) assertion that from the perspective of institutional legitimacy, regulatory agencies often rely on their own strength or logistics to influence organizational compliance. As Anku-Tsede and Deffor (2014) assert, even though CSR is largely influenced by various regulatory regimes in Ghana, its efficiency is often adversely affected by deficiencies in the enforcement of the relevant laws. The question remains if these favors cloud the judgment of the Environmental Protection Agency inspection team in the process of ensuring the strict compliance of the EIA regulation.

Participant C. ADM from Coconut Grove Beach Resort Hotel felt some of the policies hindered the successful implementation of their CSR initiatives. She asserted that as part of their CSR initiatives the management of the Coconut Grove Beach Resort Hotel proposed to construct the untarred road from Coconut Grove Beach Resort Hotel to Attabadze a vicinity of Elmina but the proposal was denied by the Central Regional Department of Roads and Highways with the excuse that it is unconstitutional for private organizations to construct roads in Ghana. However, they were granted permission to construct the road in front of their organization. The participant also added that most of their customers complain about the nature of the road, especially during the rainy season. She opined that some amount of the tourism levy could have

been used to construct the road since the road creates traffic from their hotels to the World Heritage Elmina Castle. The Participant stated that;

> *Four years ago, we approached the Highways regional officials at the Cape Coast Regional Coordinating Council to grant us permission to tar the road leading to the Coconut Grove Beach Resort and Village. Four years down the lane, the road is still in a bad state (C.ADM).*

Participant W.ADM from Windy Lodge Hotel also asserted that some of the regulations were difficult to adhere to. She explained that the Ghana Tourism Authority as a measure to safe guard child sex exploitation requires all the hotel guests to fill out a form before they are checked in into any hotel in the country. However, some guests become uncomfortable when it comes to giving out their ages. The participant averred that

> *GTA requires all guests to give out their details before they check into any hospitality facility. One problem with this policy is that some guests provide us with the wrong details (W.ADM).*

Atuguba and Dowuona-Hammond (2006) assert that in the absence of a clear cut policy on CSR in Ghana; there are a variety of policies, laws, practices, and initiatives that together provide the CSR framework. Scott (1995) averred that regulatory entities and the so-called agencies of restraint are a source of legitimacy in that they apply explicit regulative processes such as rule-setting, monitoring, and sanctioning activities. Legitimacy in itself is a status which exists when an organization's value system corresponds with the value system of the larger social system of which the organization is a part (Lindblom, 1994). Therefore, in order for the organization's value system to correspond with that of the state, the organization is

bound to adhere to these legislations, as the state will revoke their social license if it senses any form of rebellion from the organization.

4.2.2.2 Global Standards

Aside the above mentioned external motivations, Participants from Coconut Grove Beach Resort Hotel asserted that the hotel had adopted the International Organization for Standardization (ISO 14001) certification and as such, some of their CSR initiatives are motivated by the regulations of the certification. ISO 14001 is a voluntary standardization which requires members to meet environmental expectations of customers and government. Member organizations are expected to incorporate environmental management elements into internal audit programs and training sessions (ASQ, 2019)

Participants added that the certification requires strict compliance from member organizations. Member organizations who go contrary to the dictates of the certification are faced with a non-compliance penalty. Participants revealed that the regulations were primarily concerned with issues of the ecosystem, fair trade, labor conditions, local food supply, and procurement. Participants stressed that the certifications seek to support the sustainability of local economies and the ecosystem. A participant from Coconut Grove Beach Resort Hotel asserted that;

> As part of our adopted certification, we undertake sustainability initiatives,
> especially with the green project. You noticed that our landscape has got a lot
> of trees. Every year we plant about ten trees (coconuts, teak tree, and murraya
> tree) (C. A).

74

Brinkerhoff (2005) assertion that organizations gain legitimacy by conforming to widely accepted professional standards, codes, and licensed practices on how they should operate affirms this finding. He argued that organizations responsiveness and accountability to these standards and codes are in many cases legal. For instance, participants from Coconut Grove Beach Resort Hotel admitted that the hotel conforms to the regulations of the environmental impact assessment which is geared towards environmental responsibility and at the same time conform to ISO certification which has part their regulations focused on the sustainability of the ecosystem. Another participant from the Coconut Grove Beach Resort Hotel added

> *We voluntary signed onto the international standards formulated by the ISO 14001. Once we met their criteria, a team came to inspect our facility (C. PM).*

Brinkerhoff (2005) also avers that conformity to these standards and codes are self-policing carried out by associations or organizations of a type, in this case, officials of the International Organization Standardization certification. On their part, participants from Windy Lodge Hotel asserted that aside governmental regulations and industrial policies the hotel has not adopted any certification.

Participants from Coconut Grove Beach Resort Hotel revealed that there are some global NGOs (Operation Smile-NGO and Yale Alumni Service Corp) that appreciate and encourage them to implement CSR initiatives. The data indicated that the management of the hotel has been sponsoring the organizations with accommodation, food, transport, and other logistics whenever the organizations' team visit Ghana to do philanthropic works. The NGOs on their part award the hotel with citations in return for the hotel's philanthropic gestures.

This finding also mirrors the exchange relationship between organizations and their stakeholders. Suchman (1995), in his review of the legitimacy theory, termed this as the influence legitimacy in explaining the pragmatic legitimacy. Pragmatic legitimacy relates to the contributory value of an organization for its stakeholders in terms of how it fulfills their interest (Suchman, 1995). Brinkerhoff (2005) asserts that pragmatic legitimacy emerges as a function of the exchange relationship between an organization and its stakeholders. Thus, legitimacy is assessed in terms of the extent to which the organization can react to serve the needs and interest of its stakeholders. Coconut Grove Beach Resorts Hotel have in this finding provide accommodation, transportation and feeding to help the global NGOs achieved their mandate to not only to the immediate stakeholders of the hotel but to a larger constituent. In return, NGOs also acknowledge the support of hotel with citations. Participant C. G.M from Coconut Grove Resort Hotel asserted that;

> *CSR is not just a localized thing, in as much as we are helping the local community, we assist global NGOs like Yale Alumni Service Corp to come and perform their operations in the country (C.G.M).*

Figure 1: A citation given to Coconut Grove Beach Resort Hotel by the Yale University Alumni Corps.

Participant C. P.M from Coconut Grove Beach Resort Hotel also noted that the citations had given them a sense of worth as an organization, and it has also impacted how the CSR team value and plan their CSR initiatives.
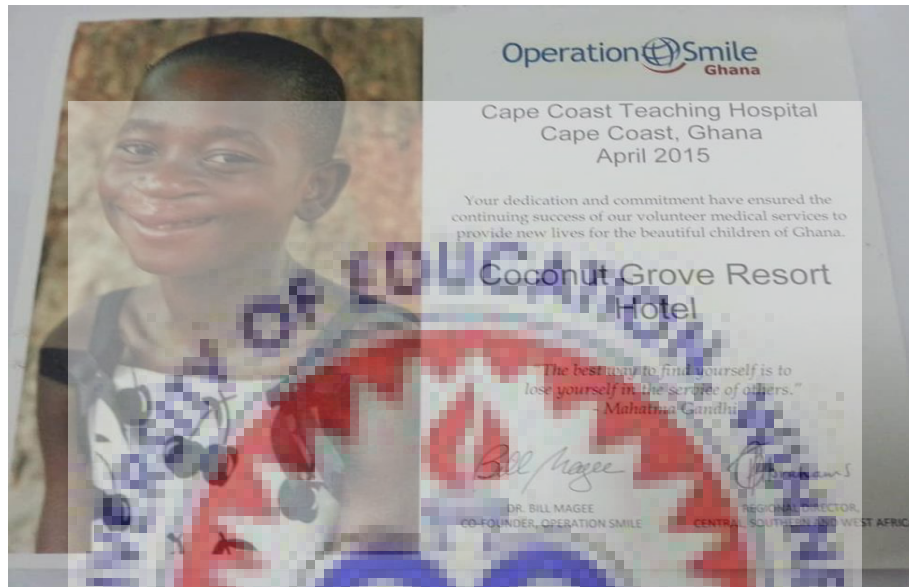

Figure 2: A picture of a citation given to Coconut Grove Beach Resort Hotel by Operation Smile.

Brinkerhoff (2005) averred that influence legitimacy could be important for organizations whose outputs are hard to measure by their stakeholders. He recommends that for influence legitimacy to be granted to such organizations, they may have to incorporate some form of stakeholder participation in their procedures. The approach will serve as organizational openness and may increase the legitimacy of the organization within that category of stakeholders.

Overall, the global standards findings affirms Brown and Knudsen (2012) assertion that with the emergence of globalization, CSR fittings of an organization do not only lie with governmental institutions, but certifications and globally-oriented organizations also help shape CSR practices of organizations.

4.3 RQ3: How are the CSR initiatives of the Coconut Grove Beach Resort Hotel and Windy Lodge Hotel used to achieve sustainability in the tourism?

The third research question sought to investigate how the CSR initiatives of both Coconut Grove Beach Resort Hotel and Windy Lodge Hotel are used to achieve sustainability in tourism. WTTC (2017) opined that CSR in the tourism industry is about delivering sustainable value to society at large, as well as to shareholders for the long term benefit of both. Carroll (1991) averred that a well-implemented CSR initiative is key to achieving sustainability as CSR is a broad notion that takes into account the socioeconomic and environmental concerns. UNCED (1992) avowed that sustainability in tourism takes into account the current and future economic, social, and environmental impacts while addressing the needs of visitors, the industry, host communities, and environment.

To answer the third research question, an analysis of the in-depth interviews and focus group discussion with the ten participants of the study was done. Themes were identified by exploring the responses of the participants. These themes corresponded with the sustainability dimensions of the triple bottom line approach. The themes are social initiatives, environmental initiatives, and economic initiatives. These themes provide information about how the hotels use their CSR initiatives to go beyond the traditional financial bottom line (Elkington, 1999) to achieving sustainability in tourism.

4.3.2 Economic Sustainability

With the sustainable economic initiative, participants W.A asserted that the management of their respective hotels ensured that taxes are paid on time to support the domestic economy. Participant C.A also asserted that every month management of Coconut Grove Beach Resort Hotel ensure that they pay percent tourism levy on time to prevent any sanctions from the

78

Ministry of Tourism, Culture and Creative Arts. Participants of both hotels revealed that management usually donates money to community leaders who approached the hotels to solicit for funds for community development. A participant from Coconut Grove Beach Resort Hotel asserted that;

> *Sometimes members of the community visit our facility to ask for funds for their programs. We have no option than to help them because we are also profiting from their land (C. GM).*

Participants from both hotels also asserted that about 70 to 80 percent of their workforce were locally recruited from their respective host communities and paid salaries monthly to sustain their families. The data analyzed indicated that employee empowerment was by means of organizing annual staff training for employees to keep them abreast of the current trends in the tourism industry. Management of Windy Lodge Hotel took a step further to create a scholarship scheme for employees. According to participants, the scholarship scheme was created to sponsor hard-working employees who have been with the hotel from a minimum of three years to pursue courses in the hospitality sector. One participant from Windy Lodge Hotel asserted that;

> *We contribute to the sustainability of the local economy by employing members of the community and empower them through regular staff trainings and our employee scholarship policy. These annual trainings are meant to keep workers on top of their game, which will also translate to customer satisfaction for the hotel (W.A).*

Another participant from Coconut Grove Beach Resort Hotel averred that;

> *We have recruited the bulk of our human capital within our catchment area. We also undertake regular staff training to keep them abreast of the changing*

79

trends in the hospitality sector. This is to help improve the overall, state of the community in which we operate (C. HR).

Participants explained that in with the skills acquired from the annual staff training and the sponsored courses, employees could seek employment in other facilities should in case the hotel cease to operate.

In addition to the above, participants from Coconut Grove Beach Resort Hotel affirmed that all the foodstuff used to prepare dishes in the hotel are directly purchased from the hotel's certified local farmers, fishermen, and fishmongers. The eggs, chicken, fish, rice, oil, beans, pepper, tomatoes, cassava, and plantain are all acquired from local producers. Management attributed this conscious effort to the fact that it is the mission of the hotel to invest in the domestic economy and also support local brands and producers.

Economic sustainability under the TBL approach is measured in terms of the economic impact the organization has on its environment (Chamberlain, 2019). Thus, sustainability in this dimension focuses on the economic value impacts of the two hotels on their host society to help it prosper and promote skills to support future generations (Spangenberg, 2005). Chamberlain (2019) asserts that the economic line of the TBL approach is not traditional corporate capital. This finding is in line with one of the indicators of responsible tourism, which seeks to generate greater economic benefits for local people by enhancing their wellbeing (UNWTO, 2002). Chamberlain (2019) argued that economic sustainability does not only enhance the wellbeing of the local people but the organization as well. In the same way, an organization that supports the economy of its community will continue to succeed in the future as it contributes to the overall economic health of its support network and community (Chambelain, 2019).

4.3.3 Social Sustainability

The sustainable social initiatives of both hotels were geared towards the social needs of the community. For instance, the socially sustainable initiatives of the Coconut Grove Beach Resort Hotel included employee welfare, charitable initiatives, educational support, and health initiatives. On their part, the socially sustainable initiatives of the Windy Lodge Hotel included employee welfare, charitable initiatives, and subsidized accommodation executives members of the Municipal Assembly.

In relation to employee welfare, participants of Coconut Beach Resort Hotel asserted that employees are seen as an integral part of their organizations such that the wellbeing of their employees affects the smooth operation of the entire organization. Therefore, several initiatives were put in place to ensure the wellbeing and growth of employees in the organization as well as the community as a whole. Some of the initiatives included; subsidized accommodation, high wages, fair salary structure, health, and safety. One participant from Coconut Grove Beach Resort Hotel asserted;

> We have a stationed ambulance here at the hotel, in case of any emergency, we
> quickly rush the person to the hospital for further medical attention to prevent
> causalities (C.GM).

Participants from Windy Lodge Hotel on their part asserted that there are various policies such employee scholarship, awards schemes, health insurances packages put in place to motivate employees to give their best to the service of the hotel.

A participant of Windy Lodge Hotel asserted that;

> Aside from the National Health Insurance, we also have a percent we pay to
> our staff whenever anyone of them is seriously sick (W.HR).

Analysis of the data also brought to fore that both hotels have donated in diverse forms to their host communities. Participants of the Windy Lodge Hotel asserted the hotel donates repackaged leftover foods to the Methodist Rafiki Satellite Village Orphanage at Gyaahadze on daily bases. A participant of Windy Lodge Hotel asserted that;

> *We donate food to the Methodist Rafiki orphanage. So imagine the amount of money we help the orphanage save with our donations. The money can be used to do other things for the orphanage (W.HR).*

On the other hand, the charitable initiatives of the Coconut Grove Beach Resort Hotel were geared toward health. Participants from the hotel asserted that the management of the hotel embarked on annually blood donation exercises to support the Central Regional blood bank. A participant from the hotel asserted that in 2019 management of the Coconut Grove Beach Resort Hotel donated 160 pints of blood. He asserted that every pint of blood could save four babies; meaning the total blood donated can save six hundred babies. He stressed that community members were invited to part take in the blood donation exercise (C. A).

As part of their social sustainability initiatives, the Coconut Grove Beach Resort Hotel has embarked on several educational CSR initiatives targeted towards the youth of the Komemda-Edina-Eguafo-Abbrem District Assembly. The educational activities of the hotel include a community library, career counseling, spelling, reading, and writing competition.

Fig3: Nduom Community Library

According to the data collected, the library has over 7000 books in stock with a multi-purpose and a modern ICT center which offers ICT training for students of the community. Management of the chained hotel oversees the operation of the library. Thus, right from the human capital to the maintenance of the library. According to participants C. ADM from Coconut Grove Beach Resort Hotel

> *The community library was built with the aim of getting children to spend their leisure hours at the library rather than go fishing (C.ADM).*

The data indicated as part of Coconut Grove Beach Resort Hotel's educational CSR activities, they organize, host and sponsor annual spelling, reading and writing competitions for the pupils from the primary schools, both private and public of the Komenda-Edina-Eguafo-Abbrem Municipality. Participants asserted that the competitions are organized to serve as motivational platforms to develop the spelling and writing skills of the upper primary pupils as well as cultivate a reading habit among the lower primary pupils as they enter the upper primary. An analysis of the document shows that the competition was first initiated in the year 2014, and

ever since then, it has become an annual CSR event. A participant of Coconut Grove Beach Resort Hotel asserted that;

This year's spelling, reading, and writing competition were organized by the management of the hotel in partnership with the Nduom Community Library to create an interest in education among the young ones in the fishing community of KEEA District where the Resort is located (C. GM).

Document analysis also indicated that management of Coconut Grove also embarked on educational counselling tours for tertiary students with the aim of bridging the gap between academia and the hospitality sector.

Social sustainability is measured based on the social impacts of an organization on society that is, both current and future generations (Elkington, 1998). This reinforces 1987 Brundtland Commission's (1987) assertion that sustainability is "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (pg. 16). The social line of the TBL approach measures how organizations impact people by means of conducting beneficial and fair business practices (Elkington, 1998). Goel (2010) asserts that the social line focuses on the interaction between the host community and the organization and addresses issues related to community involvement, health, and safety of both employees and staff, training and education, employee relations, and fair wages. Stoddard *et al.* (2012) averred that the triple bottom line approach is directly tied to the concepts and goals of sustainability. The findings also affirm Herrmann (2004) assumption that a well implemented CSR with all stakeholders on board will lead to an improvement in the quality of life of local people and further lead to the empowerment of communities to care for their own environments and livelihood.

4.3.1 Environment Sustainability

Environmentally, both Coconut Grove Beach Resort Hotel and Windy Lodge Hotel patronize eco-friendly cleaning products from local companies and conserve water and energy. However, Coconut Grove Beach Resort Hotel has other environmental CSR initiatives which include an eco-friendly hotel, annual planting of trees, an animal sanctuary and quarterly community clean up exercises.

All ten participants of both hotels similarly asserted that their respective hotels purchase and use eco-friendly cleaning and insect repellent products from local companies like J.A Biney and Inesfly. Participants added that hazardous chemical products are discarded responsibly to prevent pollution or environmental destruction. A participant from Coconut Grove Beach Resort Hotel avowed that;

> *As a hazard-free hotel, we use products or chemicals which have a low negative impact on the environment (C. HR).*

One participant from Windy Lodge also asserted that;

> *We are always mindful of using chemicals with less harmful impact on the environment, guest, and employees (W. GM).*

The data revealed that both hotels utilized the biogas mechanism, which is fueled by the liquid waste generated by the hotels. With regards to water conservation, participants averred that the water supply from the Ghana Water Company Limited (GWCL) was unreliable as such both hotels have water storage systems in place to rely on. As a result, the usage of water is highly controlled in both hotels by means of dual flush toilets, harvesting rainwater for watering plants and low-pressure showers. As at the time of the data collection, both hotels did not have a mechanism in place for electricity conservation. However, Participants asserted that

management of both Coconut Grove Beach Resort Hotel and Windy Lodge Hotel have future plans of installing solar planes. Nonetheless, measures were put in place by means of energy saving electrical gadgets to help conserve energy and save cost. A participant from Windy Lodge Hotel averred that;

> *We are very conscious of our energy and water consumption. There are underway to install solar panels as alternatives to reduce our energy consumption (W.ADM).*

Another participant from Coconut Beach Resort Hotel avowed that;

> *The hotel has an underground tank used for harvesting rainwater for irrigation purposes (C. ADM).*

Participants of the Coconut Grove Beach Resort Hotel added that the Coconut Grove Green Village was constructed as part of their sustainable environmental initiatives to reduce carbon emission and help conserve energy (electricity). The Green Village is an eco-friendly facility constructed with clay, stones, and thatch. The hotel was built to promote the local housing concept and at the same time, serving the purpose of the green concept. Participant C. P.O asserted that all the materials used in the construction of the hotel were locally acquired in Elmina. Data analyzed also indicated that the clay and thatch used in the construction of the hotel makes the rooms cooler and well ventilated; therefore, all the rooms at the Coconut Grove Green Village have no air conditions and fans installed.

Figure 4: A clay room at Coconut Grove Green Village. Picture Credit Coconut Grove Beach Resort Hotel

Participants also added that as part of the Green concept, management of the hotel plants about five trees (coconuts, teak tree, and murraya tree) annually. Participants asserted that planting trees is essential to the hotel because it helps management to achieve the concept and theme of the hotel 'Coconut Grove' and also helps to beautify the landscape of the hotel. Participant C.ADM asserted the beautiful landscape at Coconut Grove Beach Resort Hotel attracts members of the community to use the hotel as a venue for their wedding photoshoot. One participant from Coconut Grove Beach Resort Hotel avowed that;

> *We plant at least ten (10) of trees annually to absorb the carbon dioxide we emit into the atmosphere as well as produce oxygen for our guest, employees, and community members (C. A).*

The participants from Coconut Grove Beach Resort Hotel took a step further to create an animal sanctuary at the hotel to serve as a zoo. The animal sanctuary is made up of a piggery, poultry farm, crocodile pond, geese and peacocks. Participant C.HR from Coconut Grove Beach Resort Hotel asserted that;

87

We sometimes supplement the meat we buy from the local folks with meat from

our poultry farm and piggery (C.HR).

The data showed that management of the hotel organizes quarterly community clean up exercises in collaboration with community members, staff, and students of Edinaman Senior High School. The cleanup exercise is management's effort to keep the hotel's surroundings clean and also prevent the outbreak of diseases such as cholera in the community. The clean up team normally clean areas around the Christ Cares cluster of schools at Bantuma and Abundant Grace in Elmina. For instance, one of the participants from Coconut Grove Beach Resort Hotel asserted that;

With this initiative, we try to embed the sense of cleanliness into the people of

the community so that even if the organization is not in operation, they would

still clean their surroundings (C. P.M).

These findings resonate with Saeed's (2017) assertion that the term planet in the TBL approach pertains to sustainable environmental measures firms use to address their environmental impacts (Saeed, 2017). Elkington (1998) asserted that the environmental line of TBL discusses organizational practices that do not compromise the environmental resources for future generations. Goel (2010) avowed that this pertains to environmental indicators such as the efficient use of energy recourses, waste management and reduction, limiting environmental impacts of harmful chemicals, planting of trees, water pollution, air pollution, conservation, reducing greenhouse gas emissions, and minimizing the ecological footprint. Herrmann (2004) asserts that well implemented responsible CSR initiatives with all stakeholders on board will lead to achieving sustainability; thus, it will lead to the empowerment of communities to care for their own environments and livelihood.

4.4 Chapter Summary

This chapter captured the findings of this study by providing answers to the research questions that sought to investigate CSR practices at two hospitality outfits in the Central Region. The data collected on the three research questions were analyzed using the legitimacy theory and the triple bottom line approach. The first research question which sought to investigate participants understanding of CSR revealed that CSR is a philanthropic initiative. The second research question which pursued the motivating factors that influenced the two hotels to adopt and implement CSR initiatives revealed that the two hotels were had external and internal motivations for adopting and implementing CSR initiatives. The external motivations were government regulations, and global standards. The internal motivations were ownership values and organizational culture. The third research question revealed that the two hotels contribute to sustainability in the tourism industry through; their environmental, economic, and social initiatives.

CHAPTER FIVE

SUMMARY, RECOMMENDATIONS AND CONCLUSION

5.0 Introduction

This chapter summarizes the study, draws conclusions and offers recommendations on CSR practices of the two 3 star hotels in the Central Region; thus, Coconut Beach Resort Hotel in Elmina and Windy Lodge Hotel in Winneba. The chapter also provides a discussion of the limitations of the study as well as areas for further studies. This study examined the lived experiences of the CSR teams of Coconut Beach Resort in Elmina and Windy Lodge Hotel in Winneba. The outcome of the study provided information about three research questions. The first research question sought to investigate how the hotels conceptualize CSR. The second research question examined the motivational factors that drive the hotels to adopt and implement CSR initiatives. The third research question examined how the adopted and implemented CSR initiatives of the hotels are used to achieve sustainability in tourism in the various host communities. There was an extensive review of the literature, and that served as the foundations upon which the findings of this research were critically analyzed. The research approach for this study was qualitative (Creswell, 2014) and the design case study (Yin, 2009). The researcher utilized three data collection methods, namely; interviews, focus group discussion, and document analysis. The data collected were thematically analyzed for easy organization and description.

5. 1 Summary of Findings

The study found that Coconut Grove Beach Resort Hotel and Windy Lodge Hotel conceptualized the notion of CSR as "extending a helping hand by means of solving some of

the social needs of the community in which they operate." However, Coconut Grove Beach Resort Hotel in its explanation, acknowledged the fact that it acquired intangible benefits from the community. Also, the CSR initiatives were philanthropic in nature and skewed towards the social needs of the host communities. The study showed that the internal CSR motivations aided management of the hotels to strategically gain control over the legitimacy process. By means of adopting practices and values, they understand as beneficial to the hotels.

The study discovered that in the absence of clear policies or explicit laws or regulations outlining CSR requirements for organizations in each industry, the management of the hotels were motivated by personal morals and philanthropic intentions to undertake social initiatives as their CSR efforts gave them a competitive advantage over other hotels in their respective host communities. This finding affirms Deegan (2002) contention that organizations operate in society via a 'social contract' such that it gains approval to carry out various socially desirable activities in return for endorsement of its rewards and ultimate survival. The findings of the study indicated that Coconut Grove Beach Resort Hotel and Windy Lodge Hotel were externally motivated by various forms of institutional regulations and policies to embark on their CSR initiatives

The study revealed that both Coconut Grove Beach Resort Hotel and Windy Lodge Hotel contributed to sustainability in the tourism industry primarily through their social CSR initiatives which included employee welfare, charitable initiatives, educational support, and health initiatives. Seconded by their environmental CSR initiatives which included patronage of eco-friendly cleaning products from local companies, conservation of water and energy. Aside the prior environmental initiatives, management of Coconut Grove Beach Resort Hotel went further to construct an eco-friendly hotel and annually planted trees, Coconut Grove

Beach Resort Hotel also has an animal sanctuary and organize clean up exercises. Economically, both hotels invested in the local market and paid taxes on time to support the local economy.

5.2 Recommendations

Based on the discussions of the study, the following recommendations are made to enhance CSR practices in the hospitality sector.

One of the major findings of the study was that both Coconut Grove Beach Resort Hotel and Windy Lodge Hotel conceptualized CSR as voluntarily solving social needs of their host communities. Thereby limiting the concept of CSR to the social dimension. It is recommended that both hotels should engage the service of CSR practitioners either as an employee or consultant to aid the CSR teams to incorporate all four dimensions (economic, philanthropy, legal and ethics) in their CSR initiatives and CSR reporting.

The study revealed that the Environmental Impact Assessment (EIA) inspectorate team depend on the hotels for transportation and feeding whenever they go for inspections. Hence, it is recommended that in a country where CSR is largely influenced by regulatory agencies, it will be prudent for the government to provide logistics to regulatory agencies to aid staff in discharging of their duties. This intervention can lead to strict enforcement of regulations or policies with linkage to CSR principles such as the EIA and also curb cases of corruption.

Again, the study showed that participants did not comprehend the disbursement of the one percent tourism levy. It recommended that regulations and policies governing the tourism industry should be formulated in consultation with stakeholders such as executives of the Ghana Hotels Association, hotel managers, travel and tour operators, restaurants and pub

manager and other tourism service providers. With this intervention, all concerns will be addressed before the policies or regulations are implemented. Secondly, stakeholders will own the policies and comply without any hindrances.

In the bid to achieve the Sustainable Development Goals (SDGs) in 2030, the government should institute a national CSR policy to encourage all businesses to embark on CSR initiatives. Coles *et al.* (2013) assert that tourism organizations like the UNWTO have certified CSR as a suitable approach for successful, profitable, and sustainable tourism business. Hence, CSR has become a concept through which the private business sector can participate in the formulation and implementation of policies and strategies to foster sustainable growth and poverty reduction and as a means to demonstrate their commitments to the principles of sustainability.

Last but not least, the study revealed that the concept of sustainability is not well known. Therefore, awareness creation on issues of CSR and sustainability will go a long way to help businesses to be more aware of the importance of CSR and sustainability and also help them measure the impact of their CSR initiatives on host communities and beneficiaries.

5. 3 Limitations

This study set out to interpret and analyze lived experiences of the CSR teams on CSR practices at the Windy Lodge Hotel and the Coconut Grove Beach Resort Hotel. This was done using semi-structured interviews and a focus group discussion to investigate the issues and find out the hotels' conceptualization of CSR, motivations of their CSR initiatives and how those initiatives are used to achieve sustainability in tourism. Since this is a qualitative study, the findings are not generalizable to all CSR initiatives in the country.

Also, meeting up with participants for the focus group discussion was a challenge due to their busy schedules. I met with three participants the first time I traveled to Coconut Grove Hotel, Elmina to conduct the focus group study. Hence, I could not proceed with the discussion as the number of participants were below the required number for a focus group discussion. I had to wait for a month to finally meet participants as a group. This prolonged the duration of the study. Despite this limitation, this study has credible results that can serve as a basis for further studies on the phenomenon of online dating in Ghana.

5.4 Suggestions for Further Studies

Based on the results of the study, the following suggestions are made for future studies to increase the knowledge of CSR in the Ghanaian tourism industry and also serve as a repository for researchers. A comparative study can be conducted to investigate the CSR performance of hotels in different regions. The study can employ a quantitative study as mine employed qualitative. Future studies can explore the perspectives, perceptions, or positions of tourists or local populace of tourism destinations on CSR practices of tourism businesses. The study can also probe the impact tourism business' CSR initiatives have on these stakeholders.

Similar work can be conducted on travel and tour operators in the tourism industry. The study must seek to investigate if Ghanaian travel and tour operators engage in CSR, their conceptualization of CSR, and what their motivations are. An exploratory study can also be conducted on CSR as a source of competitive advantage to domestic hotels in Ghana. Studies could examine the relationship between CSR and competitive advantage. It should discuss why hotels engage in CSR and the benefits associated with CSR engagement. Last but not least, content analysis can be conducted on CSR reporting among Ghanaian hotels. The study may

analyze CSR reports of hotels to examine how hotels incorporate CSR and sustainability into their business strategies.

5.5 Conclusion

This study provides an understanding of how CSR is practiced in two 3 star rated hotels in the Central Region. Basically, both Coconut Grove Beach Resort Hotel and Windy Lodge Hotel conceptualized CSR as solving social needs of host communities. Therefore, most of the CSR initiatives of Coconut Grove Beach Resort Hotel and Windy Lodge Hotel were geared towards the social needs of the community. Hence, this study contributes to knowledge by serving as a learning aid for tourism industry stakeholders such as Ministry of Tourism, Culture and Creative Arts, Ghana Tourism Authority, Ghana Hotels Association and other hotels to broaden their scope on CSR.

An in-depth review of the literature and the legitimacy theory suggested that the hotels are compelled by internal and external motivations to adopt and implement CSR initiatives. The findings of the study revealed that externally, the Windy Lodge Hotel is motivated by governmental regulations. However, the Coconut Grove Beach Resort Hotel is motivated by governmental regulations, ISO certification, and global standards to adopt their CSR. Internally, both Coconut Grove Beach Resort Hotel and Windy Lodge Hotel are motivated by ownership values and organizational culture. Therefore, it will aid domestic hotels and other tourism service providers (motels, restaurants, and travel and tour operators) to understand the motivating factors of CSR and their benefits to their businesses. The finding may also aid businesses to understand the implications of not conforming to external regulations.

Literature on CSR and sustainability avowed that there are three dimensions to sustainability in the tourism industry. They include social, economic, and environmental dimensions. The

95

study found that the concept of sustainability was fairly new in the two hotels; hence they could not establish the relationship between their CSR initiatives and their sustainable impacts on the environment, their host communities and the country as a whole. Nonetheless, the hotels came to the realization that their CSR initiatives have sustainable impacts on the society and environment. Therefore, this study can help other hotels to measure the sustainable impacts of their CSR initiatives.

In summary, this study will help tourism businesses to comprehend that CSR practices is beneficial to the growth of both the organization and the society as a whole.

REFERENCES

Abaeian, V., Khong, K. W., Yoeh, K. K., & McCabe, S. (2019). Motivations of undertaking CSR initiatives by independent hotels: a holistic approach. *International Journal of Contemporary Hospitality Management*, 1-21.

Abugre, B. J. (2014). Managerial Role in Organizational CSR: Empirical Lessons from Ghana. *Corporate Governce, Vol. 14*, 104-119.

Adkins, S. (2004). *Cause Related Marketing: Who Cares Wins'.* London: Heinemann Butterworth.

Adler, E. (1997). Seizing the middle ground: Constructivism in world politics. *European Journal of International Relations,Vol. 3*, 319-363.

Amarah, B. (2015). *Development of a Triple Bottom Line Stakeholder Satisfaction Model (Dissertation).* Queensland: Bond University Gold Coast.

Amponsah-Tawiah, K., & Dartey-Baah, K. (2011). Corporate social responsibility in Ghana. *International Journal of Business and Social Science, 2(17)*, 107-112.

Anku-Tsede, O., & Deffor, E. W. (2014). Corporate responsibility in Ghana: An overview of aspects of the regulatory regime. *Business and Management Research, 3(2)*.

Ashley, C., De Brine, P., Lehr, A., & Wilde, H. (2007). *The Role of the Tourism Sector in Expanding Economic Opportunity.* Havard University.

ASQ. (2019). *WHAT IS ISO 14001:2015 – ENVIRONMENTAL MANAGEMENT SYSTEMS.* Retrieved from Learn About Quality: https://asq.org/quality-resources/iso-14001

Atuguba, R., & Dowuona-Hammond, C. (2006). *Corporate Social Responsibility in Ghana-Final Report.* Accra: Submitted to Friedrich Ebert Foundation-Ghana.

Baker, M. (2004, February 06). *Definitions of corporate social responsibility - What is CSR?* Retrieved from Mallen Baker: http://mallenbaker.net/article/clear-reflection/definitions-of-corporate-social-responsibility-what-is-csr

Battaglia, M., Testa, F., Bianchi, L., Iraldo, F., & Frey, M. (2014). Corporate Social Responsibility and Competitiveness within SMEs of the fashion industry: Evidence from Italy and France. *Sustainability, Vol. 6*, 872-83.

Bello, F. G., J.M., B. W., & Kamanga, G. (2017). Corporate Social Responsibility (CSR) Practices in the Hospitality Industry in Malawi. *African Journal of Hospitality, Tourism and Leisure, Volume 6 (3) - (2017) ISSN: 2223814X Copyright: © 2017 AJHTL - Open Access- Online @ http//: www.ajhtl.com*, 1-22.

Berg, B. L. (2004). *Qualitative Research Methods for the Social Sciences(5th ed.).* Boston: Pearson Education Inc.

Bernstein, A. (2000). *Too much corporate power.* Retrieved from Business Week : www.businessweek.com/2000/00_37/b3698001.html

Bhatia, A., & Makkar, M. (2019). Extent and Drivers of CSR Disclosure: Evidence From Russia. *Transnational Corporations Review, Vol. 11 (3)*, 190-207.

Bill, D. A. (2012). *Corporate Social Responsibility (CSR): An exploration of Chained and Non- Chained Hotels in Ghana.* Wageningen: Wageningen University and Research Centre Department of Environmental Sciences Cultural Geography Group.

Blowfield, M., & Frynas, J. (2005). Setting New Agendas: Critical Perspectives on Corporate Social Responsibility in the Developing World. *International Affairs, 81*, 499-513.

Boeiji, H. (2010). *Analysis in Qualitative Research.* Los Angeles: Sage Publication.

Bohdanowicz, P., & Zientara, P. (2008). Corporate Social Responsibility in Hospitality: Issues and Implications. A Case Study of Scandic. *Scandinavian Journal of Hospitality and Tourism*, 8:4, 271-293.

Bohdanowicz, P., & Zientara, P. (2009). Hotel companies´ contribution to improving the quality of life of local communities and the well-being of their employees. *Tourism and Hospitality Research,*, 147-158.

Bohdanowicz, P., Zientara, P., & Novotna, E. (2011). International hotel chains and environmental protection: an analysis of Hilton's we care! programme (Europe, 2006–2008). *Journal of Sustainable Tourism, Vol. 19 (7)*, 797-816.

Bonilla-Priego, M. J., Font, X., & Del Rasario, P. M. (2014). Corporate Sustainability Reporting Index and Baseline Data for the Cruise Industry. *Tourism Management , Vol. 44*, 149-160.

Braun, V., & Clarke, V. (2013). *Successful Qualititative Research: A Practical Guide for Beginners* . London: Sage Publication.

Brennen, S. B. (2017). *Qualitative Research Methods for Media Studies (2nd ed.)*. Routledge.

Brinkerhoff, W. D. (2005). Organizational Legitimacy, Capacity and Capacity Development. *European Centre For Development Policy Management*, 1-15.

Brown, D., & Knudsen, J. S. (2012). Visible Hands: Government Policies on Corporate Social Responsibility in Denmark and the UK. *Paper presented to the CES Conference*, (pp. 1-44).

Bryman, A. (2012). *Social Research Methods (4th ed.)*. Oxford University Press.

Burlea-Schiopoiu, A., & Popo, I. (2013). Legitimacy Theory. In S. O. Idowu, *Encyclopedia of Corporate Social Responsibility* (pp. 1579-1584). Berlin Heidelberg: Springer-Verlag,http://www.springerreference.com/docs/html/chapterdbid/333348.html.

Camilleri, M. A. (2014). Advancing the Sustainable Tourism Agenda Through Strategic CSR Perspectives. *Tourism Planning & Development, 11:1*, 42-56.

Camilleri, M. A. (2018). *The Tourism Industry: An Overview of Travel Marketing, Tourism Economics and the Airline Product*. Cham, Switzerland: Springer Natrue.

Campbell, J. L. (2007). Why Would Corporation Behave in Socially Responsible Ways? An Institutional Theory of Corporate Social Resposnbility. *The Academy of Management Review, 32 (3)*, 947-967.

Carroll, A. (2016). Carroll's pyramid of CSR: taking another look. *International Journal of Corporate Social Responsibility*.

Carroll, A. B. (1979). A Three-Dimensional Conceptual Model of Corporate Performance. *The Academy of Management Review, 4(4)*, 497-505.

Carroll, A. B. (1991). The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders. . *Business Horizons,*, 34: 39–48.

Caulkin, J. P. (2002). Using Models That incorporate uncertainity. *journal of Policy Analysis and Management. Vol.21 (3)*.

Cavagnaro, E., & Gehrels, S. A. (2009). Sweet and Sour Grapes: Implementing Sustainability in the Hospitality Industry—A Case Study. *Journal of Culinary Science and Technology, Vol.7 (2)*, 181-195.

Cernec, M. (2014). *Corporate Social Responsibility Practices in International Hotel Chains: A Web Content Analysis.* University of Ljubljana.

Chamberlain, A. (2019, April 28). *Sustainability Management System: The Triple Bottom LIne.* Retrieved from ERA Environmental Management Solutions: https://www.era-environmental.cpm/blog/sustainability-management-triple-bottom-line

Chilufya, A., Hughes, E., & Scheyvens, R. (2009). Tourists and Community Development: Corporate Social Responsibility or Tourist Social Responsibility. *Journal of Sustainable Tourism*, 1- 17.

Coconut Grove Beach Resort Hotel. (2019). *About Us*. Retrieved from Coconut Grove Hotels : http://www.coconutgrovehotels.com

Coles, T., Fenclova, E., & Dinan, C. (2013). Tourism and corporate social responsibility: A Critical Review and Research Agenda. *Tourism Management Perspectives, Vol. 6*, 122-141.

Crane, A., Matten, D., & Spence, L. (2013). *Corporate Social Responsibility: Readings and Cases in a Global Context. (2nd ed.).* Routledge.

Creswell, W. J. (2012). *Educational Research: Planning, Conducting, Evaluating Quantitative and Qualitative Research (4th). .* Boston: Pearson Education, Inc.

Creswell, W. J. (2013). *Qualitative Inquiry & Research Design: Choosing Among Five Approaches (3rd).* United State of America: Sage Publications Inc.

Creswell, W. J. (2014). *Research Design: Qualitative, Quantitative and Mixed Methods Approaches (4th). .* California, United State of America.: Sage Publications Inc.

Damanka, E. E. (2016). *Corporate Social Responsibility (CSR) in the Ghanaian Gold Mining Industry: Does Leadership Matter?* Ghana: University of Ghana.

Darby, D. (1999). Are Worlds Without Natural Rights Morally Impoverished? *The Southern Journal of Philosophy, Vol.37 (3)*, 397.

Daymon, C., & Holloway, I. (2011). *Qualitative Research Methods in Public Relations and Marketing Communications (2nd ed.).* New York: Routledge Publication.

De Grosbois, D. (2015). Corporate social responsibility reporting in the cruise tourism industry: A performance evaluation using a new institutional theory based model. . *Journal of Sustainable Tourism.*

Deegan, C. (2002). : The Legitimising Effects of Social and Environmental Disclosure- A Theoritcal foundation. *Accounting, Auditing & Accountability Journal, Vol. 15 (3)*, 282-311.

Denscombe, M. (2007). *The Good Research Guide : For Small-Sacle Social Research Projects.* McGraw-Hill Education.

Dimitrova, D., & Li, N. (2016). *Corporate Social Responsibility: How Can a CSR Certificate Enhance the Competitive Advantage of Tourism SMEs in Denmark-Case Study Travelife Certification (Masters Thesis).* Aalborg University.

Dodds, R. &. (2005). *CSR in the Tourism Industry? The Status of and Potential for Certification, Codes of Conduct and Guidelines.* Study prepared for the CSR Practice Foreign Investment Advisory Service Investment Climate Department.

Drori, I., & Honig, B. (2013). A Process Model of Internal and External Legitimacy. *Sage Journal of Organization studies, Vol. 34 (3)*, 345-376.

Dwyer, L. (2005). Relevance of Triple Bottom Line Reporting for Sustainable Tourism. *Tourism Review International, Vol. 9*, 79-93.

Ecological Tourism in Europe. (2009). *Sustainable Tourism Development in UNESCO Designated Sites in South-Eastern Europe.* Germany: UNESCO and UNEP.

Elkington, J. (1998). *Cannibals with forks: The triple bottom line of 21st century business.* OXford: Capstone.

Eraqi, M. (2010). Social Responsibility as an Innovative Approach for Ehancing Competitiveness of Tourism Business Sector In Egypt. *Tourism Anaylsis*, 45-55.

Finnemore, M., & Sikkink, K. (2001). Taking stock: The constructivist research program in international relations and comparative politics. *Annual Review of Political Science,Vol. 4* , 391- 416.

Garay, L. &. (2012). Doing good to do well? Corporate social responsibility reasons, practices and impacts in small and medium accommodation enterprises. . *International Journal of Hospitality Management, Vol. 31*, 329-337.

Ghana Tourism Authority. (2011). Tourism Statistical Factsheet. Accra, Ghana.

Ghobadian, A., & O'Regan, N. (2006). Perceptions of Generic Strategies of Small and medium sized Engineering and Electronics manufacturers in the U.K. *Journal of Manufactering technology Management, Vol. 17*, 603-620.

Godfrey, P. C. (2007). Researching Corporate Social Responsiblity: An Agenda for the 21st Century. *Journal of Business Ethics 70(1)*, 87-98.

Goel, P. (2010). Triple bottom line reporting: An analytical approach for corporate sustainability. *Journal of Finance, Accounting, and Management, 1(1)*, 27-42.

González-Rodríguez, M. R., Martín-Samper, R. C., Köseoglu, M. A., & Okumus, F. (2019). Hotels' Corporate Social Responsibility Practices, Organizational Culture, Firm Reputation and Performance. *Journal of Sustainable Tourism*, 398-419.

Gray, R., Kouchy, R., & Lavers, S. (1995). The Virtuous Circle of Corporate Social and Environmental Reporting: A Review of the Literature and Longitudinal Study of U.K Disclosure. *Journal of Accounting, Auditing and Accountability, Vol. 8*, 47-77.

Guba, E., & Lincoln, Y. (1994). Do Inquiry Paradigms Imply Inquiry Methodologies? In C. Kivuja, & A. B. Kuyini, *Understanding and Applying Research Paradigms in Educational Context* (p. 26). International Journal of Higher Education.

Guthrie, J., & Parker, L. (1989). Corporate Social Reporting: A Rebuttal of Legitimacy Theory. *Accounting and Business Research, Vol. 9, 76*, 343-52.

Halai, A. (2006). Ethics in Qualitative Research: Issues and Challenges. *EdQual Working Paper No. 4*, 1-13.

Hart, S. L. (1995). A Natural -Resource- Based View of the Firm. *The academy of Management Review, Vol. 20*, 986-1014.

Hassan, S. S. (2000). Determinants of Market Competitiveness in an Environmentally Sustainable Tourism Industry. *Journal of Travel Research*.

Heemskerk, L. (2012). *How responsible is responsible business? An analysis of the drivers and effects of the responsible business practices of Dutch enterprises operational in Kenyan agribusiness.* Netherlands: Master's Thesis, University Utrecht.

Henderson, J. C. (2007). Corporate social responsibility and tourism: Hotel companies in Phuket, Thailand, after the Indian Ocean tsunami. . *International Journal of Hospitality Management, Vol. 26 (1)*, 228-239.

Herrmann, K. K. (2004). Corporate Social Responsibility and Sustainable Development: the European Union Initiative as a Case Study. *Indiana Journal of Global Legal Studies Vol. 11: Iss. 2, Article 6.*

Higgins-Desbiolles, F., Moskwa, E., & Wijesinghe, G. (2017). How sustainable is sustainable hospitality research? A review of sustainable restaurant literature from 1991 to 2015. *Current Issues in Tourism* , 1551-1580.

Holcomb, J., Upchurch, R. S., & Okumus, F. (2007). Corporate Social Responsibilty: What are Top Hotel Companies Reporting? *International Journal of Contemporary Hospitality Management, Vol.19, 6*, 461-475.

Holden, A. (2008). Achieving a Sustainable Relationship Between Common Pool Resources and Tourism: The Role of Environmental Ethics. *Journal of Sustainable Tourism*, 339-352.

Husted, B. (2000). A contingency theory of corporate social performance. *Business & Society, 39(1)*, 24-48.

International Union for Conservation of Nature and Natural Resources. (1980). *International Union for Conservation of Nature (IUCN).* Retrieved from IUCN, ed., World Conservation Strategy: Living Resource Conservation for Sustainable Development: https://portals.iucn.org/library/sites/library/files/documents/WCS-004.pdf

Islam, M. (2017). CSR Reporting and Legitimacy Theory: Some Thoughts on Future Research Agenda. In S. I. M. Aluchna, *The Dynamics of Corporate Social Responsibility: A Critical Approach to Theory and Practice* (pp. 323-339).

Ismail, M. (2009). Corporate Social Responsibility and Its Role in Community Development: An International Perspective. *The Journal of International Social Research Vol 2*.

Jones, P., Hillier, D., & Comfort, D. (2014). Sustainability in the Global Hotel Industry. *International Journal of Contemporary Hospitality Management, Vol. 26, No. 1*, pp.5-17.

Kalisch, A. (2002). *Corporate futures: Social responsibility in the tourism industry.* London: Tourism Concern.

Khairat, G., & Maher, A. (2012). ntegrating sustainability into tour operator business: An innovative approach in sustainable tourism. *Tourismos: An International Multidisciplinary Journal of Tourism*, 213-233.

Kim, J. E. (2009). *Understanding Corporate Social Responsibilty in the Tourism Industry.* University of Florida.

Kok, P., Van der Wiele, T., Mckenna, R., & Brown, A. (2001). A Corporate Social Responsibility Audit Within a Quality Management Framework. *Journal of Business Ethics, Vol. 31*, 285-297.

Krueger, R. A., & Casey, M. A. (2000). *Focus Groups: A Pratical Guide forApplied Research(3rd ed.).* Sage Publications.

Kuan, Z. (2013). *Hotel Corporate Social Responsibility: Guest Satisfaction, and Repeat Purchase Intention in China's Domestic Hotel. (Masters Thesis).* University of Waikato.

Kunz, J., & Linder, S. (2012). Organizational Control and Work Effort- Another Look at the Interplay of Rewards and Motivation. *European Accounting Review, Vol. 21*, 591-621.

Kvale, S. (1996). *Interviews: An Introduction to Qualitative Research Interviewing.* Thousand Oaks : Sage Pubications.

Lee, R. A. (2008). Review of the theories of corporate social responsibility: Its evolutionary path and the road ahead. . *International Journal of Management Reviews, Vol.10*, 53-73.

Lindlof, T., & Taylor, C. B. (2017). *Qualitative Communication Research Methods.* Sage Publication.

Lorenc, M. (2016). *Corporate Social Responsibility in the Hospitality Industry A Qualitative Study on the Perception of CSR and its Activities* . Denmark: Aalborg University.

Macdonald, K. (2008). Using documents. In C. Daymon, & I. Holloway, *Qualitative Research Methods in Public Relations and Marketing Communications (2nd.)* (p. 281). New York: Routledge.

Martínez, P., & del Bosque, I. R. (2013). Perspective and Practices of CSR in the Hospitality Industry: Analyzing A Case Study. *International Multi Discplinary Journal of Tourism*, 1-19.

McGehee, N. G., Wattanakamolchai, S., Perdue, R. R., & Calvert, E. O. (2009). Corporate Social Responsibility Within the U.S. Lodging Industry: An Exploratory Study. *Journal of Hospitality and Tourism Research. Vol. 33*, 417-437.

Mensah, I. (2007). Environmental management and sustainable tourism development: The case of hotels in Greater Accra Region (GAR) of Ghana. *Journal of Retail and Leisure Property, Vol. 6*, 15 – 22.

Merriam, S. B. (2009). *Qualitative Research: A Guide to Design and Implementation.,* . San Francisco: John Wiley & Sons Inc.

Miller, G., & Twining-Ward, L. (2005). *Monitoring For A Sustainable Tourism Transition: The Challenge of Developing And Using Indicators.* London: CABI.

Mowforth, M., & Munt, I. (2009). *Tourism and Sustainability: Development, Globalization and New Tourism in the Third World (3rd).* London: Third edition Routledge.

Nicholls, A. J. (2002). Strategic options in fair trade retailing. *International Journal of Retail & Distribution Management, Vol. 30 (1)*, 6-17.

Nord, T. (2006). *Corporate Social Responsibility in the Hotel Industry-A Cross Cultural Perspective (Unpublished Masters Thesis).* Sweden: Stockholm University.

Nwokorie, E. C., & Obiora, J. N. (2018). Sustainable Development Practices for the Hotel Industry in Nigeria: Implications for the Ilaro Area of Ogun state. *Research in Hospitality Management, Vol. 8 (2)*, 125-131.

Nyahunzvi, D. K. (2013). CSR Reporting Among Zimbabwe's Hotel Groups: A Content Analysis. *International Journal of Contemporary Hospitality Management, Vol. 25 (4)*, 595-613.

Ofori, D. F. (2010). Executive and management attitudes on social responsibility and ethics in Ghana: Some Initial exploratory insights. . *Global Partnership Management Journal, 1.*

Ofori, D. F., & Hinson, R. (2007). Corporate social responsibility (CSR) perspectives of leading firms in Ghana. *Corporate Governance: The international journal of business in society*, 178-193.

Ofori, D. F., Nyuur, R. B., & S-Darko, M. D. (2014). Corporate social responsibility and financial performance: fact or fiction? A look at Ghanaian banks: original research. *Acta Commercii, 14(1)*, 1-11.

Oliver, P. (2006). Purposive Sampling. In J. Victor, *The Sage Social Research Methods* (pp. 244-245). Sage Publication.

Oxford Business Group. (2017, April 28). *Ghana Lays Foundations* . Retrieved from Oxford Business Group: https://oxfordbusinessgroup.com/news/ghana-lays-foundations-tourism-growth

Patton, M. Q. (2002). *Qualitative research and evaluation methods (3rd Ed.).* Thousand Oaks: Sage Publication.

Porter, M. E., & Kramer, M. R. (2006). Strategy and Society: The Link Between Competitve Advantage and Corporate Social Responsibility. *Havard Business Review*, 12, 78-92.

PriceWaterHouseCoopers. (2006). Corporate Responsibility in the Hospitality Sector: Pain or Gain? *Hospitality Directions Europe Edition*, 1-12.

René, S., Weidinger, C., & Franz, F. (2014). *The Evolution of CSR from Compliance to Sustainable Entrepreneurship: Business Success through Sustainability.* Berlin Heidelberg: Springer.

Rodrıguez Bolıvar, M. P., Garde Sanchez, R., & Lopez Hernandez, A. (2014). Managers as Drivers of CSR in State-Owned Enterprises. *Journal of Environmental Planning and Manaagement.*, 777-801.

Saarinen, J. (2013). Critical Sustainability: Setting the Limits to Growth and Responsibility in Tourism. *Sustainability, Vol. 6*, 1-17.

Saeed, A. (2017). *A 'Green' Strategy For Triple Bottom Line Corporate Sustainability: A Case Study Of A Major Manufacturer In ThE UAE.* Liverpool: University of Liverpool.

Schwandt, T. (1994). Constructivist, Interpretivist Approaches to Human Inquiry. In N. k. Denzin, *The Landscaape of Qualitative Research: Theories and Issues* (pp. 221-239). Thousand Oaks: Sage Publishers.

Secchi, D. (2007). Utilitarian, managerial and relational theories of corporate social responsibility. . *International Journal of Management Reviews, Vol. 9* , 347-373.

Sethi, S. (1974). Corporate Social Policy in a Dynamic Society: The options Available to Business. In S. Sethi, *The Unstable Ground: Corporate Social Policy in a Dynamic Society* (pp. 1-5). Los Angeles: Melvill Publishing Company.

Shocker, A., & Sethi, S. (1974). An Approach to Incorporating Social Preferences in Developing Corporate Action Strategies. In S. Sethi, *Unstable Ground: Corporate Social Policy in a Dynamic Society* (pp. 67-80). Los Angeles: Melvill Publishing Company.

Slaper, T. a. (2011). The triple bottom line: what is it and how does it work. . *Indiana Business Review, 86(1)*, 4-8.

Smith, T. (2005). Institutional aand Social Investors Find Common Ground. *The Journal of Investing, Vol. (14), 3.*, 57-65.

Spangenberg, J. (2005). Economic sustainability of the economy: Constructs and indicators. . *International Journal of Sustainable Development, 8(1/2),* , 47-64.

Starman, B. A. (2013). The Case Study as a Type Qualitative Research. *Journal of Contemporary Educational Studies*, 28-43.

Stoddard, J., Pollard, C., & Evans, M. R. (2012). The Triple Bottom Line: A Framework for Sustainable Tourism Development. *International Journal of Hospitality & Tourism Administration. Vol. 13*, 233-258.

Suchman, M. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *Academy of Management Review*, 571-610.

Tang, Y. Y. (2017). A Summary of Studies on Organizational Legitimacy. *Open Journal of Business and Management, Vol. 5*, 487-500.

Taslidza, M. (2010). *Corporate social Responsibility in Slovenian Tourism.* England: Prentice Hall.

Udayasankar, K. (2008). Corporate social responsibility and firm size. *Journal of Business Ethics*, 83: 167-175.

United Nations Committee on Environment and Development. (1992). AGENDA 21. *Earth Summit* (p. 351). Rio de Janerio, Brazil,: UNCED.

United Nations World Tourism Organization. (2008). *Understanding Tourism: Basic Glossary*. Retrieved from United Nations World Tourism Organization: http://media.unwto.org/en/content/understanding-tourism-basic-glossary

UNWTO. (2002). *The Cape Town Declaration. Cape Town, South Africa.* . Retrieved from International Conference on Responsible Tourism.: http://responsibletourismpartnership.org/cape-town-declaration-on-responsible-tourism/

UNWTO. (2010). *UNWTO Annual Report 2010.* Retrieved from UNWTO: https://www2.unwto.org/publication/unwto-annual-report-2010

UNWTO. (2012). *Why Tourism. Available.* Retrieved from United Nations World Organization Tourism : http://www.unite.it/UniTE/Engine/RAServeFile.php/f/File_Prof/VACCARELLI_1399/UNWTO2.pdf

Visser, W. (2006). Revisiting Carroll's CSR Pyramid: An African Perspective. In E. Pedersen, & M. Huniche, *Corporate Citizenship in Developing Countries* (pp. 29-56). Copenhagen Business School Press.

Wheeler, D., Colbert, B., & Freeman, R. E. (2003). Focusing on value: Reconciling Corporate Social Resonsibilty, Sustainability and a Stakeholder Approach in a Network World. *Journal of General Management, 28 (3)*, 1-28.

Windy Lodge Hotel. (2019). *About Us.* Retrieved from Windy Lodge Hotel and Beach Resort Hotel: http://www.windylodgehotel.com

Wood, D. J. (1991). Corporate social performance revisited. . *Academy of Management Review, 16(4),*, 691-718.

Woodward, D., Edwards, P., & Birkin, F. (1996). Organizational Legitimacy and Stakeholder Information Provision. *British Journal of Management, Vol. 7*, 329-347.

World Business Council Sustainable Development Report. (2000). *Making Good Business Sense.* Retrieved from World Business Council Sustainable Development Report: http://www.ceads.org.ar/downloads/Making%20good%20business%20sense.pdf

World Commission on Environment and Development. (1987). *Bruntland Commission: Our Common Future* . United Nation.

World Tourism Organization (UNWTO) and United Nations Global Compact Network Spain. (2016). *The tourism sector and the Sustainable Development Goals: Responsible tourism, a global commitment* . Madrid: United Nations Global Compact Network Spain | World Tourism Organization (UNWTO) .

World Travel and Tourism. (2017). *Economic Impact 2017: Ghana.* . Retrieved January 15, 2019, from https://www.wttc.org/-/media/files/reports/economic-impact-research/countries-2017/ghana2017.pdf

Yin, R. K. (2009). *Case Study Research : Design and Methods (4th ed.).* Thousand Oaks: Sage Publications.

APPENDIX

Interview Guide

My name is Jemilatu Saaka Dramani, a M.Phil student from University of Education, Winneba. I would like to interview you about how your organization practice CSR. All responses will be kept confidential. This means that your responses will only be shared in my academic institution and produced as part of my M.Phil thesis. Please remember you do not have to talk about anything you do not want to and you can end the interview at any time.

1. Kindly, introduce yourself and your portfolio.

RQ1. How do Coconut Grove Beach Resort Hotel and Windy Lodge Hotel conceptualize CSR?

2. Briefly outline the history of your hotel as well as the length of operation and customer target for the hotel?

3. What does the concept of Corporate Social Responsibility mean to you as an organization?

4. What are your organization's CSR initiatives?

RQ2. What motivates Coconut Grove Beach Resort Hotel and Windy Lodge Hotel to adopt and implement CSR initiatives?

5. What are your organization's motivation for adopting and implementing CSR initiatives?

6. Expand on your answers to question 5.

7. Are there governmental regulations or policies that underpin your organization's CSR initiatives?

8. If yes, what are the said policies?

9. Is your organization a member of any global certification?

10. If yes, what is the said certification?

11. What are the requirements of the said certification?

RQ3. How are the CSR initiatives of the hotels used to achieve sustainability in the tourism industry?

12. Does your organization engage in environmental sustainability?

13. What are some of your organization's sustainable initiatives?

14. How does the organization's CSR initiatives contribute to sustainability in your host communities?

15. Are there any mechanisms in place to manage and monitor your energy and consumption?

16. If yes, what are they?