Profile of socially responsible marine tourism companies in island destinations

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Abstract

The objective of this study is to analyze the degree of involvement of marine tourism companies in Corporate Social Responsibility actions with special reference to relational responsibility, taking into account certain characteristics of the companies that allow defining a profile of socially responsible companies. Results are presented distinguishing between different levels of business commitment to CSR, and results of the estimation of the applied logit models. The assessment made by companies of socially responsible actions shows that actions of the internal dimension have more weight, especially actions on human resource management and environmental actions. Of particular relevance is the positive influence of factors related to human resource management, adaptation to change, community development and the relationship with private agents on the likelihood of a company having a high level of commitment to CSR. The factor least valued by all the companies has been that of relations with public agents. Besides companies with a broader CSR strategy are younger and smaller in size.

Keywords

Marine Tourism, Island, Corporate Social Responsibility, Governance, Relational Responsibility

1. Introduction

In the last fifty years, no economic activity has grown and transformed more than tourism (Mete, 2022; UNWTO, 2022; Wang et al., 2022). In the case of island ecosystems, definitely ecologically constrained and more sensitive to changes, a growing economic dependence on tourism activity has been observed since the 1980s (Bangwayo-Skeete & Skeete, 2021; Peterson, 2020), with a wide variety of socioeconomic, sociocultural and environmental effects that in many cases are almost inherent to the tourism system and its development.

Development on islands depends on their intrinsic characteristics and their socio-economic structure but in different ways to continental territories. In general, islands are characterized by their remoteness, small size, fragmented territory, scarcity of key resources such as water and other energy sources, as well as their dependence on certain productive and service sectors. This raises complex questions over the future of tourism on the islands and the need to diversify their activities (Connell & Taulealo, 2021).

Islands tend to have a highly developed tourism sector that attracts other complementary activities, but they are vulnerable due to the significant impact on their ecosystems of these activities (Balli et al., 2018; Bojanic & Lo, 2016; Fernandes & Pinho, 2017; Rogerson, 2020; Sufrauj, 2011). One consequence of this is often a strong conflict between tourism development and sustainability, which is why many studies focus on the search for new forms of governance, new socio-environmental relationships and new behaviors of the actors involved (Manente et al., 2014; Polido et al., 2014; Seetanah, 2010). In general terms, islands with a strong tourism component are increasingly resorting to sustainability strategies, this leads to a reflection on what an island can or cannot offer and whether it is necessary to make modifications in the socio-economic model in search of locally contextualized development potentially focused on adapting to the objectives of sustainable development (Baldacchino & Kelman, 2014; Grydehøj, 2017; Hong, 2020).

Islands present a challenge to strategies and policies based on Integrated Coastal Management (ICM) and the Blue Economy, as they are very specific, vulnerable and limited ecosystems (Chi et al., 2021; Ng et al., 2019; Roberts & Ali, 2016). Since the final decade of the last century, international organizations have tried to guide policies that combine environmental sustainability with the economic values of coastal and ocean resources (Bennett, 2018; Brent et al., 2018) promoting responsible as well as efficient use. However, the implementation of these policies has sometimes led to the concentration of power (and decision-making), leaving aside small businesses (micro-SMEs linked to complementary tourism activities or small-scale artisanal fishing, for example) and local socio-economic systems (Bennett et al., 2019; Childs & Hicks, 2019; Nicolodi et al., 2021).

It is in this context that responsibility management must be shared between managers, planners, companies, the resident population and tourists, that is, between supply and demand. In addition, in island territories with a high percentage of protected natural spaces, public-private collaboration is required, as is the case of Tenerife (Canary Islands) that is going to be analysed.

According to Muñoz Mazón and Fuentes Moraleda (2013), development in local tourist destinations is part of a process in which society and the territory actively participate. Society participates by maintaining its own identity and the territory is the basis for strengthening economic, social and cultural dynamics, facilitating the articulation of each of the components of the destination and achieving greater intervention and control between them. The participation of all the agents that interact within the limits of the tourism system with a common project that combines the generation of

economic growth, equity, social and cultural change, environmental sustainability and quality of life, among other aspects, is essential. Thus, we go from a situation in which the public administration has full responsibility for public welfare and companies increase their profits regardless of the interests of society, to another situation in which success depends on the community of interests between companies, civil society and governments. In this area of transformation of the functions of public administration, the term governance appears, which alludes to the need to govern in response to the interests and needs of all public-private interest groups involved in destination tourism.

The contribution of tourism companies can be analyzed from their voluntary actions derived from their Corporate Social Responsibility (CSR) strategy. On the one hand, this contributes to the sustainability of tourist destinations, since it can favor the renewal of tourism development models (Coles et al., 2013) and, on the other hand, to the achievement of the sustainable development goals (European Commission, 2019). One of the outstanding aspects of CSR is the ability of companies to establish networks with public and private agents in the business environment, which is part of the relational responsibility of these companies.

Based on these premises, the aim of this work is to analyze the actions carried out by one of the tourist activities that have developed most in recent years, marine tourism activities, and to evaluate the degree of adoption of CSR strategies in these companies especially those that involve their relational responsibility, taking into account certain characteristics of the same that allow defining a profile of socially responsible companies in this sector.

The second section establishes the theoretical framework from which the working hypotheses are proposed. The third section presents the methodology. The fourth section presents the results of the descriptive analysis, distinguishing between different levels of company commitment to CSR and the results of the estimation of ordered logit models that identify the effects of the characteristics and actions of companies on the probability of presenting a certain degree of CSR. Finally, the discussion and the most relevant conclusions are presented.

2. Theoretical framework and hypothesis

Marante (2019) points out that, in the current socioeconomic crisis, it is necessary to transform the dominant tourism development paradigm for another type of tourism activity and fairer social, environmental and economic relations, which contributes to sustainable development with a long-term vision. It is about understanding the tourism sector as a systemic reality in which a more humane and more locally situated development can be fostered, in terms of planning (Freire, 2010). From this systemic conception, tourist destinations are conceived as diverse, multicultural realities, with particular experiences and knowledge and with the need to be analyzed transversally. For this reason, the arguments of researchers (Astina & Kurniawati; yu Park, 2022) and institutions (CEPAL, 2022; UNWTO, 2022; WEF, 2019) focus their attention on the fact that tourist activity has to be planned taking into account previously existing social, cultural and productive ways of life, following methodological and technical criteria of sustainability, and promoting the social inclusion of local inhabitants and the enhancement of their socio-cultural particularities historically present in tourist locations.

Therefore, sustainable tourism development not only implies the conservation of resources that are the basis of the product and the implementation of processes that can correct or minimize possible impacts, but it is also a lasting strategy over time, to ensure the identity of the destination and become a qualitative reference of quality criteria of the tourist destination, of the recreation products and of the services and relations that are inherent to it.

Thus, to analyze marine tourism activities (Hall, 2001), the strategic focus of CSR will be used, which, in its beginning, arises in parallel with the theory of stakeholders (Friedman & Miles, 2006), complementing it. The theory of CSR considers that socially responsible actions are included in a strategy planned by the management team of a company, but this goes further when combined with the effects of the actions of institutions and the participation of groups of interest, integrating interests and needs of shareholders, managers, workers, customers, suppliers, unions, competitors, public decision makers and communities (Lee, 2011). In particular, the relational island responsibility that forms part of CSR actions in its external dimension will be analyzed, when socially responsible companies contribute to the development of their local community and collaborate with public and private agents in the planning of the tourist destination.

2.1 The CSR of marine tourism companies and their contribution to their internal dimension

CSR is applied in actions that go beyond the norm, that is, of voluntary application. The implementation of such actions can, in some cases, complement weak public governance, but in most cases the implementation of responsible business strategies does not depend on the public governance of destinations (for example, actions towards employees of your company and families, implementation of innovative technologies to reduce emissions or improve efficiency in processes or facilitate responsible mobility of your customers, among many others). In this sense, CSR overlaps and adds to the different forms of public governance, not being strictly dependent on it in general. In the case of the oceans, the important and necessary discussion about their governance exceeds the objectives and possibilities of this article, although in the development of the research project in which it is part (INTURMAR), it has been extensively reviewed and discussed the literature on the subject.

The concept of CSR in Europe has been developed as a result of the publication of the Green Paper prepared by the European Commission in 2001, in which the dimensions and aspects that constitute it are specified. CSR is understood as the voluntary integration of social and environmental concerns in the company's business operations and in its interaction with stakeholders. Specifically, the European Commission focuses on two dimensions. The internal dimension is made up of the following aspects: *Management of human resources, Health and safety at work, Adaptation to change, and Management of environmental impact and natural resources.* The external dimension includes: *Development of local communities, Collaboration with business partners, suppliers and consumers, Links to human rights, help to solve some global ecological problems.* This disaggregation of the aspects of CSR helps companies to identify the socially responsible actions that are underway or those that would be interesting to add to their objectives. The concept evolves to consider that CSR is measured by the impacts that socially responsible companies have on society and introduces the way in which companies relate to stakeholders (European Commission, 2011).

This structure of socially responsible actions proposed by the European Commission will be used in this study. This analysis is novel because there are numerous works focused on the study of specific tourism products developed in the marine environment, but research applied to the processes of organization and responsible management of such products and their synergies with destinations and populations have hardly been addressed. In addition, this work also tries to characterize the companies in this sector with a high level of commitment to CSR, taking into account their seniority, business size and whether or not they are family-oriented, among other variables. Despite the fact that these types of companies are, in general, relatively small in size, the concept of CSR is applicable to their management given the importance of their actions on the environment, the management of their human resources and the relational capacity with other actors. of the tourist system for the proper development of its activities.

From the perspective of the internal dimension, CSR itself, is an innovative strategy and its adoption enables the introduction of innovative products/services and processes (Rexhepi et al., 2013) allowing socially responsible companies to differentiate themselves from those that are not. Innovation requires that the company develop training plans for its human resources, although part of their training is also achieved through tacit knowledge (Álvarez González & González-Morales, 2014; Bocquet, et al., 2013; Kim et al., 2014). Furthermore, for innovation to be successful, the ability of entrepreneurs and destinations to network and coordinate with each other is necessary (Scott & Scott, 2015; Zach & Hill, 2017).

Marine tourism companies operate in tourist destinations with a broad and diverse regulatory and legal framework and established social standards and values. They must therefore comply with social sustainability criteria, in terms of employment, human resources policy or health and safety at work (Solnet et al., 2014). The legal framework is compulsory for companies, but socially responsible actions go further, integrating voluntary actions.

According to Gowri (2004), the CSR strategy is a company's voluntary contribution to sustainable development, CSR begins where the law ends, because compliance with regulatory actions is mandatory for all companies and, therefore, mandatory actions do not allow differentiation between companies. Especially on the islands, there are demanding criteria in environmental aspects (solid waste, water use, treatment, and respect for nature) (Higgins-Desbiolles, 2018) which require compliance with specific standards. In the case of marine tourism activities, there is a strong dependence on the environment and they are highly regulated because, in many cases, they are activities with a certain risk.

2.2 The contribution of relational responsibility to the external dimension of CSR

Sajjad et al. (2020) consider that socially responsible companies tend to increase their performance, creating positive synergies with stakeholders, improving, in turn, their own reputation and relational capital. Muñoz Mazón and Fuentes Moraleda (2013) consider that, although most tourist destinations focus their efforts on the competitiveness of their natural, cultural or artificial resources, there is a series of intangible elements that constitute a basic instrument of success, among them, the relational capital, immersed within the so-called intangible capital of a destination and the result of cooperative actions between public and private agents in order to improve communication and be more efficient. Thus, the formation of networks for the generation of this relational capital constitutes a characteristic of the new forms of governance. The tourism public administration cannot impose its policies but has to agree on them with the rest of the public-private agents. In this new relational framework, public administrations must focus their role from a more strategic point of view, fostering trust between the agents of the tourism system to create relational capital.

Relational capital is a resource that increases in value over time, constituting a key element of competitiveness, especially in island environments. Its determining factors are the market relationships that define the forms in which exchanges take place, social capital and its synergies (maximum use of the network effect) and shared values (attention from the private sector and other organizations to other groups such as society where it operates, associations, etc.).

Muñoz Mazón (2009) indicates that the situation in a tourist destination could cause the actors to cooperate to manage a concrete and conjunctural aid or financial allocation in time or, on the contrary, that the collaboration begins as a development mechanism at the service of a local long-term strategy. In the first of the cases, the cooperation arises, in general, from a circumstantial opportunity, it is limited in time and follows the objective of the project. In these situations, it would be very difficult to ensure that the collaborative relational process generates enough relational capital to efficiently contribute to the development of the tourist destination. Despite this, sometimes these processes cause such

a positive experience that, after their completion, the stakeholders continue to work together to achieve other goals. In the second case, the collaboration aims to build a long-term cooperation project. Its purpose is to raise awareness among all agents, modify their behavior and achieve the responsible commitment of the largest possible number of interest groups. Although the collaboration initiative can start from any of the local actors, it is the public institutions that have the maximum responsibility as institutions that promote cooperation between agents through formal or informal mechanisms.

Relations between tourism organizations allow the exchange of resources, knowledge and information. For this reason, the perspective of relational capital is especially important in this sector because private agents are usually grouped into clusters made up of accommodation companies, restaurants, transport, complementary leisure products, which coexist forming a complex system of connections and interrelationships, which helps the competitive advantage of the destination (Pforr, 2006).

Stakeholders will cooperate in your strategic processes for a variety of reasons. On the one hand, if they understand that they are going to obtain mutual benefits or gains from the interaction, and, on the other, to gain or improve the control they have over the information and communication resources of the destination. In this way, the various agents of the tourism system will be able to group together and collaborate through different structures, that is, participation, coordination and cooperation networks or through reference organizations called Destination Management Organizations, which provide the appropriate mechanisms to establish the interrelationships between decision makers as well as the collaboration formulas between them (Sheehan & Ritchie, 2005).

However, there are usually many barriers that hinder cooperation. According to Oyarzun and Szmulewicz (2000), these difficulties are based on a lack of confidence in external motivations for cooperation, a lack of confidence in one's own suitability to cooperate, an excessive desire for protagonism, a certain amount of authoritarianism, conflicts between agents conflicts between public agents, atomization of the private sector, multiplicity of organizations involved, lack of an ordering instrument that promotes public coordination and scattered powers, among others. When the different obstacles to collaboration are resolved, public-private partnerships are a key tool that improves the development of tourism activity in different fields (product improvement or creation, marketing and sales, R&D, infrastructures, human resources, financing).

Ysa (2004) points out that the elements that characterize partnerships are their cooperative nature in the search for shared or compatible objectives, the production of mutual benefits, shared risk, value for money, joint investment of resources and shared authority.

There are different approaches that identify the main stakeholders in tourism activities. For Bornhorst et al. (2010), the main stakeholders are suppliers and support industries, marketing intermediaries and facilitators, customers and local government. Werther Jr and Chandler (2010) further emphasize environmental and community supports. Muñoz Mazón and Fuentes Moraleda (2013, p.212) suggest that tourist destination agents can be classified into three groups: 1) base agents made up of local public administrations, the association of hoteliers of the municipalities and the association of hotel companies. restoration of townships; 2) peripheral agents such as the regional public administrations, the national public administration and destination intermediaries; 3) satellite agents such as local foundations for the protection of local culture and regional associations representing the interests of the tourist consumer.

Zhang et al. (2009) focused on the management of the tourism supply chain, which involves a wide range of public-private actors in a complex network that integrates a large number of sectors. Preuss (2005) emphasizes the importance of interorganizational relationships between participants in the supply chain, considering that a company cannot implement an effective CSR strategy if it does not collaborate by incorporating socially responsible actions throughout the entire chain of suppliers, customers and other interest groups. In this sense, Bai and Sarkis (2010), Sanfiel et al. (2016) or Srivastava (2007).

Kaukal et al. (2000) point out that a typical tourism value chain consists mainly of four components: tourism supplier, tour operator, travel agencies and clients, which are linked by a single link in the chain. Piboonrungroj and Disney (2015) point out that there are four main links in the tourism supply chain, three mandatory and one optional. The three main players are the first-tier or tourism service providers (for example, accommodation or passenger transport), input providers or second-tier providers (for example, food and beverage providers), and the tourists or customers. The optional component of this chain are the intermediaries (travel agencies and tour operators). The depth and quality of the relationships between these actors has been most commonly cited by researchers as a facilitator and driver of socially responsible actions in the tourist destination (Gold et al., 2010; Seuring & Müller, 2008; Touboulic & Walker, 2015).

Collaboration between tourism companies within the supply chain is considered more complex than supply chains in the field of manufacturing and distribution in other sectors, due to the disparity of suppliers-distributors-customers as well as the short life of the product tourist. Interorganizational relationships also involve risks and opportunistic behaviors, so organizations must develop mechanisms that strengthen trust between the agents involved in order to reduce said behaviors. The empirical results of Shi and Liao (2013) and Stock (2006) confirm that interorganizational trust is a determining factor for the existence of quality relationships that allow the development of long-term joint activities.

Another issue that should not be forgotten is that the post-2000 tourist is making unprecedented demands both on the quality of the tourist experience and on the impact of tourist activity on a territory. Tourists become, mostly unconsciously, co-creators of the products they consume (image projection through social networks, demands for specific modifications, etc.) (Buonincontri et al., 2017; Casais et al., 2020), comparing them with past experiences and with their expectations of the present trip. In response, tourism is becoming increasingly complex, more specialized, trying to adjust the parameters of production and service provision to sustainability criteria.

In summary, a consensus is emerging among governments, businesses and civil society regarding the need to establish a new, more sustainable global economic model in which CSR plays a very important role, especially in the aspect of relational responsibility. This new panorama, on the one hand, demands from company's actions that affect the external environment of the company and its relationship with stakeholders and, on the other hand, demands from public administrations more or less coercive actions (mandating, facilitating, partnering, endorsement) (Fox et al., 2002). Therefore, it is not a question of diminishing private action against public action or vice versa, but of acting collaboratively among all stakeholders.

All of which supports the idea of implementing governance mechanisms that enable collaboration between public actors, socially responsible companies and other private actors (Brammer et al., 2012; Brinkerhoff & Brinkerhoff, 2011). Ducci and Teixeira (2007) consider that companies have a positive attitude towards public-private cooperation that identifies with partnership, a common goal and teamwork; however, indicate the obstacles most pointed out by companies when it comes to not establishing these links are mistrust of public administrations and excessive

bureaucracy. In the case of marine tourism companies, public administrations at all levels regulate excessively, without coordination among them, and, on many occasions, they do not have the companies themselves, ignoring their problematic. Companies in the sector perceive the public administration as a hindrance to their actions, largely due to the lack of dialogue and collaboration between the parties (González-Morales et al., 2021).

Mariadoss et al. (2016), using the results of the literature on CSR and stakeholder theory, focus on two aspects in addition to those mentioned above: the preservation of local culture and the development of community. These authors define the cultural orientation of a company as a proactive strategic posture and continuous commitment to preserve the cultural aspects of the environment and consider that the orientation of a company towards its local community reflects its concern for local needs and its continuous commitment to the community.

2.3 Size, family business and age of companies as influential variables in the development of socio-environmentally responsible strategies

Company size is a relevant dimension when adopting a CSR strategy. A part of the research considers that size has a positive effect, that is, larger companies incorporate socially responsible practices because their social results are more visible than smaller ones and, therefore, they are more susceptible to suffering damage to their reputation (Artiach et al., 2010; Charlo et al., 2013; Chtourou, 2017; Fauzi et al., 2007). Stanwick and Stanwick (1998) observed that larger companies have higher levels of CSR, since they are more likely to adopt these practices due to the pressure exerted by their interest groups and their relational capacity. Iturrioz del Campo et al. (2019) consider that larger companies are more likely to publish data on the different aspects related to CSR to justify their behavior towards society. Fong et al. (2020) statistically validate that there is a difference between sizes of companies to have a CSR badge and conclude that large companies tend to obtain more CSR badges than the rest of the company sizes. Méndez Saenz et al. (2019) conclude that size favorably influences the performance of CSR, which leads us to think that those companies that have more resources have them to apply strategies of a social nature or to use resources in the application of socially responsible actions because they will be valued by the different agents.

However, there are other investigations that argue the opposite, that is, business size is negatively related to CSR, that is, smaller companies showed greater integration in their strategies of socio-environmentally responsible practices, having a greater relational capacity because they seek the support of other companies in the sector to achieve their objectives in the face of public administrations and the market (Bourlakis et al., 2014; Lima et al., 2014). Ortiz-Avram et al. (2018) conclude that for smaller companies to participate in formalized CSR, it is important to create networks that help them adapt new socio-environmentally responsible actions based on the good practices of other companies. Administrations and business organizations would be the ones that could mainly lead and promote these networks.

Authors who understand that business size does not influence the implementation of socially responsible strategies should also be considered. Blombäck and Wigren (2009) believe that local integration, corporate governance and individual company motivation can explain why a company is socio-environmentally responsible regardless of its size. Udayasankar (2008) also concludes that very small and very large companies are equally motivated to participate in CSR, whereas, medium-sized companies are the least motivated and suggests a U-shaped relationship between company size and CSR participation. On the other hand, Baumann-Pauly et al. (2013) mention that size does not determine the level of implementation of CSR practices, and Blombäck and Wigren (2009) point out that all companies

have interest groups with whom they have responsibilities, so size should not be a criterion to understand or predict the behavior of its CSR practices.

Laudal (2011) indicates that the drivers and barriers to being a socially responsible company vary depending on whether it is a small and medium-sized company (SME) or a large company. Zbuchea and Pînzaru (2017) consider that both academic literature and financial reports show a direct relationship between company size and the budget allocated to CSR. However, in the last decade, more and more studies have concluded that this need not be the case. In the case of SMEs, innovation and senior management commitment are the main drivers to adopt a CSR strategy and achieve positive results for business and society. Font et al. (2016) point out that the main reasons why small businesses are socio-environmentally responsible are to reduce competitiveness costs and gain social legitimacy. Innovation and support from top management are the main drivers for the effective adoption of a CSR strategy by SMEs to achieve positive results for business and society. Beyond social responsibility as a philosophical duty, well-adapted CSR strategies can be efficient for SMEs to meet strategic business objectives.

Sometimes, small company is associated with family businesses, especially in the case of companies dedicated to marine tourism. Singal (2014) concludes that family businesses are oriented towards investing in long-term CSR actions and the main objective of the family business in acting in this way is to minimize the concerns that it is not being socially responsible (costlys due to loss of reputation, lawsuits, sanctions). The actions carried out by this type of company are fundamentally focused on human resources and the environment. Likewise, family businesses contribute to local development, because they tend to maintain strong ties with the local community in which they settle (Basco, 2015; Brundin et al.; 2014).

Regarding the age of the company, there are authors who find no differences between companies established in the market with respect to those that have been in the market for fewer years (Pérez-Hervert et al., 2020), while other authors conclude that companies with greater seniority are more involved in socially responsible actions, both internal and external (Jawahar & McLaughlin, 2001; Uhlaner et al., 2012).

2.4 Hypothesis

Based on these premises, the following hypotheses have been proposed:

> H1. Marine tourism companies are socially responsible companies that depend largely on the quality of their environment and have a certain risk in the development of their activities, therefore:
>> H1.1. They carry out actions related to environmental aspects and management of their human resources to a greater extent than with aspects of the external dimension.
>> H1.2. Companies with a higher level of commitment to CSR are not limited to implementing environmental and human resource management actions, but are also involved with the local community in which they carry out their activities, having greater collaboration with public and private agents.
> H2. Among the reasons why companies act in a socially responsible manner, the demand or pressure of stakeholders prevails over business aspects.
> H3. The intrinsic characteristics of marine tourism companies influence the level of commitment to CSR:
>> H3.1 Younger companies have a higher level of commitment to CSR
>> H3.2 Small companies have a higher level of commitment to CSR
>> H3.3 Family businesses have a higher level of commitment to CSR.

3. Materials and Methodology

The empirical analysis focuses on the island of Tenerife (Canary Islands). This island is an outermost territory of the European Union, where the high number of tourists it receives (8,441,644 tourists in 2019, 37.8% of all tourists received in the Canary Islands) has a significant socio environmental impact, which requires special attention by public administrations and a social-environmentally responsible strategy by companies. COVID has caused a large drop in the number of tourists, being 3,613,083 in 2021 (until November) and has reduced the number of companies by 7.6% between 2019 and 2020.

The population under study is composed of 206 companies that carried out marine tourism activities in Tenerife in 2019 (the reduction of companies due to COVID, between 2019 and 2020 has been 7.6%). The marine tourism activities in Tenerife are diverse, as examples we can mention surfing, scuba diving, sailing, coastal activities, as well as coastal resources and specialized shops.

In order to collect information from these companies, an *ad hoc* questionnaire was developed with questions based on the Ethos Institute's (Instituto Ethos, 2019) indicators on CSR, harmonized with the ISO 26000. The questionnaire was structured considering the dimensions and aspects indicated by the European Commission (2001), grouped into five sets of factors. The reasons for this grouping are due to the fact that they are relatively small companies and, after interviewing some entrepreneurs in the sector during the development of the INTURMAR project (González-Morales et al. 2021), it was observed that, in general, this type of company develops CSR actions in a less diverse way than the theory suggests. Given the high level of regulation of this type of activity in the Canary Islands and the obstacles marine tourism companies face due to the lack of coordination between the different levels of public administration, it was decided to separate the relations of these companies with public agents from those with private agents.

In summary, each factor encompasses the following aspects:

F1 = Factor 1: Human resources management (covers human resources management, health and safety at work, and actions related to human rights)

F2 = Factor 2: Adaptation to change (includes innovation and training for innovation)

F3 = Factor 3: Environmental management (encompasses management of environmental impact and natural resources, and actions to help solve some global environmental problems)

F4 = Factor 4: Local community development and collaboration with private actors (includes actions aimed at local community development and collaboration with business partners, suppliers and consumers)

F5 = Factor 5: Collaboration with public actors (includes all levels of government and other public bodies and institutions)

The questionnaire also contains other variables related to the reasons why they adopt a CSR strategy as well as the difficulties they detect, measured on a Likert scale from 1 to 5. The questionnaire, addressed to company managers (owners and/or managers), was completed in 2020. Seventy-six companies responded, but some questionnaires were discarded due to lack of responses to a group of items, leaving fifty-eight companies. The questionnaire was carried out with the presence of the interviewer, which allowed an in-depth interview to be carried out at the same time that the specific questions of the questionnaire were answered. According to Ruiz Olabuénaga (2012), it is advisable to carry out a combination of a questionnaire and an in-depth interview for those methodological aspects that require it (for example,

when using questions that may present a relative difficulty for the interviewee) and when the number of interviewees is below the significant sample.

CSR Strategy is the variable that indicates the level of commitment that companies consider to have and has been constructed from question 1 of the questionnaire that contains three items: the company integrates CSR strategies among its objectives; the socio-environmental commitment of the company is not limited to compliance with legislation; and it is easy to be socio-environmentally responsible and meet the economic objectives at the same time. This variable has been classified into three modes (low, moderate and high) according to the value of the sum of the scores assigned by each company in the sample to each of the three items. CSR is considered low if the value of the sum of the scores is less than 10 points, moderate if it is in the interval [10-12] and high if it is greater than 12. According to this classification, 18.96% of companies show low CSR, 46.55% moderate CSR and 34.48% high CSR. Regarding the characteristics of the company, 74.1% are micro-enterprises, 51.7% have been on the market for less than 10 years and 48.3% are family businesses.

In order to analyze the joint influence of the features and actions of companies on the *CSR Strategy*, ordered logit models have been estimated. These models provide an appropriate methodology to capture the factors that explain the choice between a set of ordered alternatives.

One way to understand the choice process is to assume that the company has a specific assessment or opinion that determines its choice. In formal terms, this assessment can be expressed as a latent variable, in this case, *the CSR Strategy* that presents three modalities or alternatives:

$$Y_i^* = x_i{'}\beta + \varepsilon_i$$

Where Y_i^* is the latent variable that depends on a set of explanatory factors x_i and ε_i is a random disturbance term. The choice between the alternatives $0, \ldots, J$ reflects the value of Y_i^* in relation to the thresholds $\mu_j, j = 1, \ldots, J$, which are unknown and should be such that $0 < \mu_1 < \mu_2 < \cdots < \mu_{J-1}$. In this way:

$$Y_i = \begin{cases} 0, \text{if} & Y_i^* \leq 0 \\ 1, \text{if} & 0 < Y_i^* \leq \mu \\ 2, \text{if} & \mu_1 < Y_i^* \leq \mu_2 \\ \vdots \\ J, \text{if} & \mu_{(j-1)} < Y_i^* \end{cases}$$

In this formulation, the first threshold is considered to be zero and the index function $x_i{'}\beta$ contains an independent item. From this perspective, it is assumed that there is a linear function of the explanatory variables of the choice, such that, if this function takes values between $\mu_{(j-1)}$ and μ_j, the alternative j is chosen. Assuming a logistic distribution, $\Lambda(\cdot)$ for the random disturbance, the probabilistic model that determines the choice is an ordered logit model that is defined as follows:

$$P(Y_i = j) = \Lambda(\mu_j - x_i{'}\beta) - \Lambda(\mu_{(j-1)} - x_i{'}\beta), \quad j = 0, \ldots, J$$

The parameters of the vector β, common to all the alternatives, and the thresholds are estimated jointly by the maximum likelihood method.

4. Results

4.1 Descriptive analysis

Table 1 analyzes CSR according to the socio-demographic characteristics of the companies. 53.3% of non-family business has a moderate degree of CSR; by contrast, in family business the most common degree of CSR is high. Companies with no employees have a high level of CSR, while companies with employees have a moderate level of CSR. With respect to the age of the company, it is observed that in the youngest companies a moderate or high responsibility is more present, while in the oldest companies there is a clear predominance of moderate responsibility.

Table 1. Level of CSR strategy according to sociodemographic characteristics (% of sociodemographic characteristics)

Characteristics	CSR		
	Low	Moderate	High
Family company			
Yes	14.3	39.3	46.4
No	23.3	53.3	23.3
Company size (num. employees)			
0	16.7	16.7	66.7
1-9	18.6	48.8	32.6
10 or more	22.2	55.6	22.2
Age of the company			
Fewer than 10 years	13.3	43.3	43.3
10 years or more	25.0	50.0	25.0

Table 2 presents the average and the degree of dispersion, measured through the Pearson coefficient of variation, of the scores that the companies assign to each of the items of the five factors. Likewise, the measures relating to each group of factors are included. Factor 1, human resource management, has the highest average rating and the lowest variability. Also, the average scores of most items that make up Factor 3, the environmental management, are high. By contrast, Factor 5, collaboration with public agents, is the one that presents the greatest variability in responses. Note that most items in this factor present a higher coefficient of variation than the items of the other factors. Likewise, the average score of this factor is the lowest of the five (below 3).

Table 2. Actions carried out by the company

Descriptions of the actions carried out by the company	Average	Coefficient of variation
Items Factor 1		
The company carries out training activities to update the skills of its employees	3.88	.290
The company has an occupational risk prevention plan known to the employees	4.55	.171
The company has a work/family reconciliation plan for its employees	4.22	.227
The company trains and motivates staff in environmental matters	4.40	.208
Factor 1 Score	4.263	.140
Items Factor 2		
The company innovates in new products or services	3.86	.297
The company makes improvements to existing products or services	4.24	.209
The company makes improvements in procedures for providing services	4.16	.195
The company innovates in new production processes	3.16	.473
The company innovates in new management systems	3.71	.346
The company innovates in new marketing systems	3.76	.312
The company innovates in new forms of work organization	3.71	.319
The company gives continuous training to staff to adapt to innovations	3.50	.412
The company develops new innovative projects	3.41	.385
The company has marketing consultancy contracts	2.74	.558
The company has contracts with other companies to innovate	2.69	.527
Factor 2 Score	3.539	.249
Items Factor 3		
The company has a formalised environmental policy (action plans, monitoring of results)	3.00	.463
The company has a management system according to some standard (ISO 14000, EMAS, etc.)	2.52	.640
The company saves on resource consumption: water, energy, etc.	4.31	.218
The company reduces the use of polluting and/or dangerous substances	4.38	.234
The company reduces emissions, discharges and waste generation (recycling)	4.48	.174
The company complies with environmental legislation	4.50	.178
The company helps to preserve the marine environment	4.67	.141
It carries out initiatives aimed at protected species	3.90	.342
Factor 3 Score	3.970	.183
Items Factor 4		
The company carries out training activities aimed at the people living in the closest environment to the company	3.16	.392
The company supports social, cultural and sports activities in its community	3.79	.331
The company attends to the demands of its clients without discrimination (sex, disability, etc.)	4.52	.132
It takes care of the safety of the products and services it offers, paying attention to ethical aspects	4.64	.126
The company buys products and/or services in the local market	4.21	.247
It uses environmentally friendly criteria when selecting suppliers and partners	3.97	.283
It informs customers, suppliers, distributors, etc. of the environmental protection actions carried out	3.84	.354

Descriptions of the actions carried out by the company	Average	Coefficient of variation
The company collaborates with business associations	2.59	.532
It collaborates with citizens' associations, NGOs, the Red Cross, etc.	2.45	.536
It collaborates with customer companies (tour operators, agencies, hotels, ...)	2.93	.452
It collaborates with suppliers	3.22	.382
It collaborates with other companies dedicated to maritime and coastal tourism	2.83	.464
The company does not choose suppliers for their socio-environmentally responsible behavior because it would have serious difficulties in replacing them with others of similar characteristics	2.74	.446
It establishes minimum CSR requirements for its suppliers to work with them	2.83	.369
It cooperates with its main suppliers to meet CSR objectives	2.97	.362
It does not choose companies-customers for their socio-environmentally responsible behavior because it would have serious difficulties in replacing them with others of similar characteristics	2.60	.478
It establishes minimum CSR requirements for its client companies to work with them	2.79	.434
The company cooperates with its main business-customers to meet CSR objectives	3.07	.380
Factor 4 Score	3.285	.175
Items Factor 5		
The company collaborates with the Government of the Autonomous Region of the Canary Islands	2.45	.552
It collaborates with the Island Government	2.52	.537
It collaborates with town/city councils	2.60	.558
It collaborates with universities	2.38	.572
The company participates in tourism planning in the area	2.14	.557
It attends regular meetings with the public sector	2.38	.629
It disseminates tourism products and/or services	3.35	.442
The company invests in the tourism sector	3.38	.418
It carries out training activities in the tourism sector	2.83	.530
It advises or is advised from a scientific-technological point of view	2.48	.514
It carries out actions of socio-environmental sustainability	3.24	.426
The company shares event infrastructure	2.90	.482
Factor 5 Score	2.720	.334

To analyze the relationship between the *CSR Strategy* variable and each of the factors, five dichotomous variables are defined, one for each factor (F1, F2, F3, F4, F5), which take the value 1 if the average score of the items of each factor in each company exceeds the average score of the factor and 0 if not. Through the test of independence, there is evidence of a statistical relationship between the *CSR Strategy* variable and four of the five factors.

Table 3. Level of CSR strategy according to each factor (% over the factor)

	CSR			χ^2
	Low	Moderate	High	
F1				13.744****
Equal or less than average	25.8	61.3	12.9	
Above average	11.1	29.6	59.3	
F2				7.692**
Equal or less than average	31.0	48.3	20.7	
Above average	6.9	44.8	48.3	
F3				5.734**
Equal or less than average	33.3	41.7	25.0	
Above average	8.8	50.0	41.2	
F4				12.401***
Equal or less than average	34.5	48.3	17.2	
Above average	3.4	44.8	51.7	
F5				4.046
Equal or less than average	28.6	46.4	25.0	
Above average	10.0	46.7	43.3	

Significance levels: ** = $p < 0.05$; *** = $p < 0.01$

In factors 2, 3, 4 and 5 more than 50% of the companies have an average score above the factor average, while in factor 1 this percentage is 46.6%. Likewise, in factors 1, 2 and 4, the proportion of these companies that have a high CSR is higher than that of companies that have a moderate CSR, whereas, in factors 3 and 5 the opposite occurs (Table 3). It should be noted that moderate CSR is the modal category of companies with an average equal to or less than the average of each factor, regardless of the factor analyzed.

One of the issues of interest is the analysis of the reasons that motivate companies to implement a CSR strategy, as well as the aspects that hinder CSR development. To do this, a descriptive analysis of these questions is carried out and the relationship between the reasons and obstacles and the *CSR Strategy* variable are analyzed, defining dichotomous variables that indicate whether or not the average rating of each company is higher than the average of the items for all the companies in the sample.

Table 4. Descriptions of the reasons for a CSR strategy

Items	Average	Coefficient of Variation
4.1 Capacity to attract financial resources	2.95	.433
4.2 Increased market share and/or access to new markets	3.28	.378
4.3 Improving the image and reputation of your establishment	4.19	.221
4.4 Public incentives (subsidies, tax incentives, etc.)	2.66	.530
4.5 Compliance with legal obligations (pressure of legislation)	4.09	.280
4.6 Competition's performance	3.14	.448
4.7 Cost reduction and revenue increase	3.28	.399
4.8 Demand or pressure from tour operators, travel agencies, hotels, etc.	3.05	.473
4.9 Demand or pressure from suppliers	2.76	.472
4.10 Customer demand or pressure	3.33	.375
4.11 Social pressure (local community, NGOs, etc.)	2.84	.470
4.12 Voluntary commitment of management and/or ownership	3.98	.292
Average on all ítems	3.295	.0002

Regarding the reasons that motivate CSR actions, the improvement of the company's image and compliance with legal obligations are the items that present a higher average score and less variability (Table 4). It is noteworthy that more than 67% of the companies assign a score above 3 to compliance with legal obligations as a reason for implementing a CSR strategy, of which 53.4% indicate a maximum score of 5. By contrast, with lower average scores are public incentives and the demand or pressure from suppliers, respectively, showing that the effect of public and private actions are not important reasons for this type of company.

Two dichotomous variables (R1 and R2) have been defined to analyze the relationship between the *CSR Strategy* variable and the reasons for its implementation. In R1, items 1, 2, 4, 6 and 7 related to business aspects (financing, market share, public incentives, etc.) have been included, the average of which is 3.059. In R2, items 3, 5, 8, 9, 10, 11 and 12 have been included, which include aspects related to the demand or pressure from different agents (customers, suppliers, society), management commitment or compliance with legal obligations, among others, with an average score of 3.463.

Table 5. Level of CSR Strategy according to reasons for its development (% over reasons)

	CSR		
	Low	Moderate	High
R1			
Equal or less than average	23.3	40.0	36.7
Above average	14.3	53.6	32.1
R2			
Equal or less than average	17.9	46.4	35.7
Above average	20.0	46.7	33.3

It is observed that the moderate strategy is the most common, both for those companies with an above average score in R1 and for those that are below it, although in the latter the percentage weight of the low and high categories is greater

(Table 5). With regards to reasons other than business (R2), once again the moderate strategy is the modal category. However, there is hardly any percentage difference between companies that score above average and those that do not.

Regarding practices that make a CSR strategy difficult, although the average rating of the group of companies does not reach 4 in any of the practices (Table 6), the items with the highest average ratings are the excess and/or complexity of regulations, the lack of financial resources and the lack of confidence in the public administration, respectively. The least valued item is the lack of commitment on the part of the employer, although it is also the one that presents the greatest dispersion.

Table 6. Descriptions of practices that make a CSR strategy difficult

Items	Average	Coefficient of Variation
11.1 Lack of information and/or knowledge of its human resources	2.95	.367
11.2 Lack of financial resources	3.55	.359
11.3 Excess and/or complexity of regulations	3.74	.334
11.4 Lack of commitment from the owner and/or manager of the company	1.90	.629
11.5 Lack of commitment from suppliers	2.60	.450
11.6 Lack of commitment on the part of client companies (tour operators, agencies, hotels, etc.).	2.62	.457
11.7 Lack of trust in public administrations	3.14	.428
Average	2.927	.270

Two dichotomous variables have been defined to analyze the relationship between the *CSR Strategy* and the obstacles to its development (DF1 and DF2). Specifically, variable DF1 includes items 1, 2, 3 and 7 related to the lack of information, lack of financial resources, excessive regulations or lack of trust in the administration (average 3.345). The variable known as DF2 includes the valuation of items that imply a lack of commitment on the part of the owner, suppliers or customer-companies (average 2.374).

There are 53.4% of companies that score above average on DF1 and 58.6% of the companies score equal or below the average on DF2. For these two variables, a moderate CSR strategy is the most common (Table 7). In addition, DF2 is where the greatest percentage differences are observed between companies scoring above or below the average. It is also noteworthy that companies with a low CSR strategy (which are above average) account for almost 30% in DF2 and less than 20% in DF1.

Table 7. Level of CSR Strategy according to perceived difficulties (% of difficulties)

	CSR		
	Low	Moderate	High
DF1			
Equal or less than average	18.5	44.4	37.0
Above average	19.4	48.4	32.3
DF2			
Equal or less than average	11.8	52.9	35.3
Above average	29.2	37.5	33.3

4.2 Results of the ordered logit models

Several alternative models have been estimated (Table 8). Model 1 includes only sociodemographic variables, Model 2 only considers the five factors, Model 3 incorporates, in addition to Model 2, the reasons and difficulties for developing a CSR strategy, and finally, Model 4 includes the sociodemographic variables, factors, reasons and difficulties.

The explanatory variables included in the estimated models are dichotomous, so the results must be interpreted with respect to the reference category in each of them. For the variables that indicate the 5 factors, the reasons and the difficulties to implement the CSR strategy, the reference category is "equal or less than average". For the sociodemographic variables, the reference categories have been indicated in Table 9.

The sign of the estimated parameters allows knowing the sign of the direction of the change in the probability that the degree of corporate social responsibility is low or high (extreme alternatives). Specifically, the sign of the effect is opposite to the sign of the parameter estimate for the first alternative (CSR low) and equal to the sign of the parameter estimate for the last one (CSR high). In the case of the intermediate alternative (CSR Moderate), it is not possible to indicate the direction of the effect on this alternative based only on the sign of the estimated parameter of each of the variables.

Resource management (F1), adaptation to change (F2), local community development and the relationship with private agents (F4) are the factors that significantly influence the degree of development of a CSR strategy, regardless of the estimated model. According to Model 4, the sociodemographic features that significantly influence the *CSR strategy* are the nature of the company (family or non-family) and the number of employees it has hired. Likewise, none of the difficulties is significant and only one of the reasons that favour it, related to social demand or pressure, is significant.

Table 8. Ordered logit model estimates

	(1)	(2)	(3)	(4)
Constant	2.793**	.137	.340	1.961
Socio-demographic				
Age of the company				
< 10 years (reference category)				
10 or more years	-.898			-.901
Family company				
No (reference category)				
Yes	1.089**			1.540**
Company size				
0 (reference category)				
1-9 employees	-2.452*			-3.006*
More than 10 employees	-2.213			-2.297
Factors				
F1. Human resources management		1.199*	1.319**	1.362*
F2. Adaptation to change		1.228**	1.878**	2.076**
F3. Environmental management		-.389	-.6207	-.371
F4. Local community development and collaboration with private agents		1.627**	2.515**	2.734**
F5. Collaboration with public agents		.258	.0195	0.229
Reasons to implement				
R1. Business aspects			.421	.684
R2. Social demand or pressure			-1.931**	-2.459**
Difficulties				
DF1.Lack of resources			.337	.783
DF2.Commitment			.228	-.061
Threshold	2.376***	2.9856***	3.356***	3.902***
Ln L	-55.025	-48.359	-44.852	-38.407
AIC	126.1	110.7	111.7	110.8
$R^2_{McFadden}$	.086	.197	.255	.362
% correct predictions	55.2	48.3	67.2	72.4

Significance levels: * = $p < .1$; ** = $p < .05$; *** = $p < .01$

In order to quantify the effect of each of the explanatory variables on the dependent variable, it is interesting to analyse the amount of discrete change obtained as the difference in the probability that the company has a low, moderate or high degree of CSR in the presence or absence of a certain characteristic. If we analyze the sign and amount of the discrete change for each of the significant variables in Model 4 (Table 9), we find that:

- Being 10 or more years old has a negative effect on the probability of having a high CSR. Specifically, the probability of having a high CSR is 15.97% lower than for a company with fewer years in the market.
- If the company is a family business, the probability of showing a high CSR is 27.70% higher than that of a company that is not a family business.
- Companies with employees have a lower probability of having a high CSR than those without employees. In particular, companies with fewer than 10 workers are 61.62% less likely than ones without employess.
- In relation to the factors, the positive effects of factors 1, 2 and 4 on the probability of having a high CSR stand out, that is, those companies with a higher than average rating in the management of human resources, in adaptation to change, and in the development of the community and the relationship with private agents are more likely to show a high CSR.
- In terms of the reasons, the negative effect of the social demand or pressure on the probability of CSR being high stands out (-.4361). Likewise, those companies with a higher score, with respect to the average score of the group, in the items related to the requirement or pressure have a greater probability of showing moderate or low CSR than the companies that score below the average in these reasons (27.60% and 16.01%, respectively).

Table 9. Discrete Changes of Model 4

	Low	Moderate	High
Socio-demographic			
10 or more years	.0543	.1053	-.1597
Family company	-.0933	-.1837	.2770
1-9 employees	.1188	.4974	-.6162
More than 10 employees	.2712	-.0096	-.2615
Factors			
F1. Human resources management	-.8000	-.1680	.2480
F2. Adaptation to change	-.1346	-.2307	.3653
F3. Environmental management	.0211	.0465	-.0675
F4. Local community development and collaboration with private agents	-.1896	-.2832	.4728
F5. Collaboration with public agents	-.0134	-.0275	.0409
Reasons to implement			
R1. Business aspects	-.0399	-.0832	.1231
R2. Social demand or pressure	.1601	.2760	-.4361
Difficulties			
DF1. Lack of resources	-.0475	-.0906	.1381
DF2. Commitment	.0036	.0074	-.1095

5. Discussion and Conclusions

The aim of this work is to analyze the socio-environmentally responsible actions carried out by marine tourism companies and to verify their degree of commitment reflected in the adoption of a general CSR strategy especially those that involve their relational responsibility, taking into account certain characteristics of the same that allow defining a profile of socially responsible companies.

The first hypothesis proposes, on the one hand, that marine tourism companies are socially responsible companies that depend largely on the quality of the environment in which they operate and have a certain risk in the development of their activities, so their actions they focus more on environmental aspects and human resource management than on aspects of the external dimension; on the other hand, those companies with a higher level of commitment to CSR are not limited to implementing these two groups of actions but are involved with the local community where they carry out their activities.

In general, the assessment made by companies' shows that actions of the internal dimension have more weight, especially actions on human resource management and environmental actions, so the first subhypothesis is fulfilled. As for those companies with a higher level of commitment to CSR, it should be noted that, in general, they obtain higher scores in all the factors that make up CSR actions than those with a moderate or low level of commitment. Of particular relevance is the positive influence of factors related to human resource management, adaptation to change, community development and the relationship with private agents on the likelihood of a company having a high level of commitment to CSR. Rodríguez et al. (2015), in their review on the state of CSR research, highlighted the importance of human resource management within the social dimension of CSR. Regarding adaptation to change, it coincides with the conclusions of Rexhepi et al. (2013) and Verreynne et al. (2019), authors who understand that CSR, in itself, is an innovative strategy that enables the introduction of innovations in companies, which requires trained human resources, thus contributing to other aspects of CSR.

The factor least valued has been that of relations with public agents. Due to the potential impact of the activities carried out, it has been noted that marine tourism companies are highly controlled by regulations issued by different authorities at different levels (community, state, autonomous region, island and municipal), and this dispersion represents a clear difficulty in understanding, adjusting and communicating. The analysis shows that there is a demand from businesses to establish better channels for participative governance in the sector, which would enable them to participate in decision-making and tourism planning in the island territory. In this sense, the challenge for public administrations must focus on promoting island relational responsibility between public-private agents, promoting collaboration, creating synergies and seeking to improve trust between the parties. This would be the stage of the base agents indicated by Muñoz Mazón and Fuentes Moraleda (2013); however, given that a good part of the regulation is also subject to the decision-making of peripheral agents and satellite agents, this relationship must involve all three levels.

The second hypothesis states that, among the reasons why companies act in a socially responsible way, the demand or pressure of stakeholders has predominance over business aspects. The results indicate that there is a negative effect of social demand or pressure on the probability that CSR is high, while the effect of business aspects has a positive effect. In addition, those companies with a higher score, with respect to the average score of the group, in the items related to the demand or pressure of the stakeholders have a greater probability of showing a moderate or low CSR than the companies that score below the average.

Regarding the third hypothesis about the characteristics of the companies and their influence on the level of commitment to CSR, the results indicate that companies with a broader CSR strategy are younger and smaller in size. These results coincide to a certain extent with those obtained by Udayasankar (2008), although this author considers that, in addition to small companies, very large ones also have a broad CSR strategy, with medium-sized companies being the least motivated. In this work it has not been possible to verify the situation of large companies because the companies in the marine tourism sector on the island are fundamentally micro-enterprises, only 15.5% have 10 or more workers.

Another aspect with a positive impact on the probability of having a high commitment to CSR is that the company is family owned. This result coincides with the analysis of Singal (2014), which concludes that family businesses have a long-term orientation and invest more in socially responsible actions. Therefore, the presence of a strong corporate culture and a strong sense of identity are crucial elements for business success.

The companies analyzed in this study represent a small contribution to analyze on CSR and tourism in the Canary Islands, which can be extrapolated to other island tourist destinations. Marine tourism has usually been considered a "complementary offer" and yet it is responsible for providing a significant part of the activities carried out by tourists, who spend more than a third of their stay on leisure and relaxation on the coasts. Therefore, the strategies of this group of companies based on CSR directly affect the improvement of the environment.

However, despite their importance in the local tourism system, these companies are practically outside the decision-making process of the destination. Thus, the contradiction of an implemented ICM is expressed (with important marine and coastal areas protected and used) that has contributed to empowering companies or business groups with significant economic capacity and influence in the insular socio-political sphere. The heterogeneity of business dedication, the scarce collective organization and the leading role of some individuals in a situation of influence, can obscure the achievements of CSR in the ICM. The analysis of the implications of less significant stakeholders (Espectato et al., 2022; Nicolodi et al., 2021) can shed light on both alternative forms of governance (Bourceret et al., 2022; Omondi et al., 2020) in tourist contexts and business promotion/exclusion strategies, such as on the efficiency in the use and protection of coastal resources.

Agreeing with Pasape et al. (2013), a greater involvement of the public sector would be welcome by focusing on the promotion of sustainability initiatives and establishing networks that favor public-private collaboration. These findings are important because they are a wake-up call for policy makers involved in responsible tourism. The sustainable development of coastal and maritime tourism faces many challenges, including good planning for the development and management of coastal zones and good governance.

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