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CORPORATE SOCIAL RESPONSIBILITY – AN EUROPEAN APPROACH
THROUGH THE TOURISM SME'S PERSPECTIVES

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Abstract

Nowadays, companies face a big challenge in adopting a responsible behaviour towards the community and the environment throughout their business activities. We consider that Corporate Social Responsibility in tourism industry is still searching for consistency in policies, programs and practices and responds to issues particularly related to sustainable tourism principles. Starting from the idea that small and medium sized enterprises can be exponents of responsibility, this paper propose to analyse tourism operators' opinions regarding Corporate Social Responsibility and underlines its importance in tourism businesses. For achieving this, a quantitative research was used and a questionnaire on the micro, small and medium sized enterprises, representatives for tourism industry in eight EU countries (United Kingdom, Germany, Austria, Belgium, Lithuania, Latvia, Romania and France) was conducted. The tour operators' opinions on CSR are significant for the development of trainings that they might attend in order to implement the social responsibility principles in their fields of activity.

Keywords: Corporate Social Responsibility, SME's, tourism, sustainable development.

JEL Classification: M14, P12, L83, C83.

Introduction

Companies face a new challenge to adopt responsible behaviour towards the community and the environment throughout their business activities. Despite the voluntary idea, a company has a moral obligation to deliver some of its revenues to society and to the environment, thus contributing to their sustainable development by supporting education, health and environmental protection, social inclusion and fight poverty, violence and discrimination.

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Corporate Social Responsibility activities of a company provide benefits at two main levels: the society and the company. It is easy to find what the societal benefits are – they respond to public needs. On the other side, what are the main benefits for companies? First of all, the most important it's to differentiate themselves from competitors. Why this? Nowadays, tourists are more informed and more concerned about different aspects such as environment or health. Moreover, markets are crowded and companies have been forced to find new ways to build connections with consumers. Therefore, Corporate Social Responsibility programs are the perfect way for companies to communicate their values. Secondly, and also as a result, Corporate Social Responsibility programs help companies to improve their reputation. It's known that the success depends on the confidence of stakeholders – community, local authorities, and media – consequently, if a company demonstrates its responsibility, reputation grows. Among other benefits for companies the following are included: Corporate Social Responsibility programs helps to grow sales, revenues and market, attracts and keeps valuable employees, innovation and learning, reputation, media opportunities through ethical business activities.

As a result, for tourism businesses, there are a lot of benefits in adopting a CSR approach. Developing and promoting CSR for tourism companies is essentials in order to support this sector sustainability. Why?

- SME's are largely represented in the travel and tourism sector;
- Tourism SME's have strong relationships with local communities;
- Tourism SME's have an important influence on the socio-economic development of the regions where they operate.

This research is aimed to analyse tourism operators' opinions relating to Corporate Social Responsibility situation within European micro, small and medium sized enterprises. It is greatly significant to see the output of this research when it comes to emphasize the importance of CSR in tourism businesses.

1. Literature review

1.1. Defining SME and CSR

In Romania, according to Law no. 346/2004 updated art 3. „Small and medium enterprises are defined as those which satisfy the following conditions:

- Have an annual average number of employees less than 250;
- Make an annual net turnover of 50 million euros, RON equivalent, or total assets not exceeding the equivalent in RON of EUR 43 million, according to the latest financial statements approved” (Law no. 346/2004).

Also, it is specified in paragraph 5, turnover threshold can be modified by Government Decision depending on evolution in macroeconomic indicators.

In Article 4 of the same law, SMEs are classified as follows:

- “Micro enterprises - have up to 9 employees and an annual net turnover or total assets of up to 2 million euros, RON equivalent;
- Small enterprises - have between 10 and 49 employees and an annual net turnover or total assets of up to 10 million euros, RON equivalent;

- Medium enterprises - have between 50 and 249 employees and an annual net turnover of 50 million euros, RON equivalent, or total assets not exceeding the equivalent in RON of EUR 43 million” (Law no. 346/2004).

Moreover, Romania has harmonized its legislation with the EU legislation, according to the recommendation 2003/361/CE of European Commission from 6 May 2003, which defines SMEs and establishes the criteria by which they are distinguished from other companies: number of employees, turnover or total balance sheet. So, the definition of SMEs according to the European Commission is “the category of micro, small and medium-sized enterprises (SMEs) is made up of enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding 50 million euro, and/or an annual balance sheet total not exceeding 43 million euro” - Extract of Article 2 of the Annex of Recommendation 2003/361/EC (European Commission, 2003).

In the global context, although it is difficult to adopt a universal - accepted definition, we mention two approaches, broadly similar:

- According Oxford dictionary, “small to medium-sized enterprise, a company with no more than 500 employees” (Oxford Dictionary, 2015);
- In their paper “Defining SMEs: A Less Imperfect Way of Defining Small and Medium Enterprises in Developing Countries”, Tom Gibson and H. J. van der Vaartindeed suggest a less imperfect formula: An SME is a formal enterprise with annual turnover, in U.S. dollar terms, of between 10 and 1000 times the mean per capita gross national income, at purchasing power parity, of the country in which it operates” (Kushnir, 2010).

In the European Commission's Communication 681 of 25 October 2011, CSR is defined as “the responsibility of enterprises for their impacts on society” (European Commission, 2011). Although the concept of CSR has a known and widely applied meaning, if we approach CSR through the SME's, we can consider the definition of Social Responsibility, as it appears in international standard – ISO 26000 (2010): “Social responsibility is the responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that: contributes to sustainable development, including health and the welfare of society; takes into account the expectations of stakeholders; is in compliance with applicable law and consistent with international norms of behaviour; and is integrated throughout the organization and practiced in its relationships”.

In the context of the close relationship between CSR and Sustainable Development, we could take into consideration the definition of World Business Council for Sustainable Development: "Corporate Social Responsibility is the continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large” (World Business Council for Sustainable Development (WBCSD), 2015a; 2015b).

Further, in a recent study on CSR in Romania, the concept of Social Responsibility it is characterized as „responsible entrepreneurship, complying with legal requirements and international standards applicable, seeks to increase positive contribution to all stakeholders while minimizing the negative impact, through the voluntary initiatives beyond legal and contractual requirements who are proactive and take place regularly, not randomly” (Anca et al., 2011).

CSR is in the focus of international organizations, as a main subject of some studies and reports:

- The World Bank (2015a; 2015b; 2015c) has developed a model of best practice on corporate governance, publishing also reports on public policies or implementation of CSR in the global value chain;
- OECD (2015) published studies on Principles of Corporate Governance, but also in transparency and ethics in business for multinational companies.

The specialized literature is very rich on this unquestionable and relevant topic, starting from simple definitions or conceptual clarifications to complex economic and social approaches. Without claiming an exhaustive literature review, we highlight here the existence of extensive debate of the concept itself, sometimes contradictory, given that the moral foundations of the concept of social responsibility are not clear or agreed unanimously (Frederick, 2006). Moreover, some authors consider that there is not an universally accepted definition of CSR because it address different dimensions of social responsibility, often in an unbalanced way and a comparison of the definitions becomes very difficult (Dahlsrud, 2006).

Some approaches highlight the connection between social responsibility and sustainable development, analyzing the relationship in a double sense and stressing that the common elements is not limited to the relationship with the environment, but also covers the relationship with all categories of stakeholders, through so-called "social training" suggested by the concept of sustainability (Tovey, 2009; Dernbach and Mintz, 2011).

In recent years, several studies highlight the importance of CSR not only for big companies but also for SMEs and even for public institutions (Jenkins, 2006; Murillo and Lozano, 2006; Jamali and Mirshak, 2006, Perrini, Russo and Tencati 2007). Even if it is still in an early stage of research, these studies already generate a great interest in literature, but also in practice.

1.2. SME's social responsibility in tourism

In many cases, wrongly, SMEs are overlooked in terms of CSR, and this happens because major companies have the volume of information, tools and, maybe, motivations in order to create their responsible business image: "Does this mean that CSR does not apply in such cases? No. Every company bears a share of responsibility, which it must assume, however small" (Argandona, 2010). Experts from United Nation and World Tourism Organization, appreciate, in a study, that "in companies, the concept of Corporate Social Responsibility (CSR) means adopting transparent business practices that are based on ethical values. It has started to gain ground and many companies already include social and environmental commitments in their core mission statements" (UNEP-WTO, 2005).

CSR in the tourism industry responds to issues particularly related to promoting sustainable tourism practices. However, although interest in sustainable tourism is high and theme very debated nowadays, use of codes of conduct and are not yet widespread, CSR in tourism and still searching for consistency in policies, programs and practices.

In a representative study (Dodds and Joppe, 2005), authors outlining the main directions and measures that can meet the objectives of CSR in tourism (table no. 1).

Table no. 1: Directions and measures – CSR in tourism

General	<ul style="list-style-type: none"> - Gradually comply with international standards and perceived as being suitable by local and international operators; - Include quality along with environmental and social criteria in guidelines, reporting and accreditation endeavours; - Urge associations to harmonize and apply guidelines; - Develop industry-specific and extensive guidelines and charters; - Implement the current certification framework; but still to continue building a brand around local community action and actions aimed at CSR so as businesses perceive it as a functional business activity; - Associate development funds with CSR criteria in order for developers and managers to have a long term target for their products' life span.
Industry	<ul style="list-style-type: none"> - Ratify and enforce sustainable supply-chain initiatives; - Inform with respect to corporate social responsibility initiatives; - Assent to certification or to the use of certified products with the help of their partners in the supply chain.
Governments	<ul style="list-style-type: none"> - Formulate appropriate structures for investments so as to promote and stimulate tourism destinations in the sense of sustainable development; - Urge industry associations to give details with respect to the way in which they manage to attain more sustainable tourism; - Elaborate laws on corporate social reporting; - Elaborate laws for or incentivise businesses that enforce certification schemes recognised on an international level or standards on a national level.

Source: created by authors, according to Dodds and Joppe, 2005

Tuan (2011) also supports the authorities' important role in the development of CSR in the tourism industry level, among them including support public-private partnerships, exchange of best practices, encouraging industry associations to join the sustainable and responsible tourism policies.

Taking as a case study the CSR in tourism experience of Spain, Argandona (2010) answers to the question „how can CSR help solve the problems of companies or groups of companies operating in the tourism industry?“, pointing out several suggestions for them: companies must to know their responsibility, develop a culture of responsibility in strong collaboration with other stakeholders, and, more important, they must have long-term vision about social responsibility.

2. Methodology overview

The research methodology complies with international standards and it is aimed to assess the opinions of tour operators with respect to CSR (Corporate Social Responsibility) from the perspective of European micro, small and medium enterprises. The results of this study are relevant for the chosen topic.

Regarding the method for gathering the information, we used a questionnaire of 21 questions. The design of the information collection took into account the fact that tourism operators from micro, small and medium sized enterprise were the observation unit, while the sampling unit was a randomised selection of respondents, compiling the

information considered the fact that the observation and sampling units have been comprised of micro, small and medium sized enterprises in tourism from EU. The research was made between March and December 2015 and the researched community was composed by 350 persons represents SME's tourism enterprises. The sample size was elaborated using simple random unrepeatable sampling. The model was chosen with a 95% probability coefficient consequent to $z = 1.96$ and the conventional error limit of 5%. Taking into account that previous research regarding these argument are not existing, the maximum dispersion has been used in calculating which is $f(1-f) = 0.5 * 0.5 = 0.25$, thus resulting the sample size of 310 questionnaires. SPSS software was utilized in processing the data. Out of 350 persons surveyed, only 305 were valid responses. Therefore, these results can be extrapolated absolutely to the entire community.

3. Results and discussion

3.1. The sample characteristics

The total number of respondents was 305, from which:

- 36.4% are certified natural persons, 10.8% associations, 38% limited responsibility companies, 8.2% publicly-owned companies and 6.6% represented by the other types of companies;
- 38.4% are local companies, 16.1% operate at regional level, 15.1% at national level and 30.5% at international level;
- 28.1% of the subjects work in the hotel business, 8.1% work in a restaurant, 12.6% work in a bar/café, 18.1% are tour operators, 18.9% of the subjects are travel agents and 14.1% represent the other related activities.

Regarding the SME's classification by number of employees, respectively the turnover:

- 54.8% (167) have fewer than 9 employees (micro), 25.9% (79) have between 10 - 49 (small) employees, 13.8% (42) has between 50–249 employees 50–249 (medium) and 5.6% (17) are above 250 employees (large);
- 68.5% of the companies (209) have under €2 million (micro), 18.7% (57) under €10 million (small), 6.9 (21) are under €50 million (medium), and 5.2% (16) are over €50 million (large).

3.2. Understanding the role of CSR

In terms of awareness of the concept, 197 of the respondents (66.3% of valid answers) are familiar with Corporate Social Responsibility term, while 100 of the respondents are not familiar (33.7% of valid answers). Going forward, the answers to the question "How would you define the concept of CSR within your company?" reveals the following: 23% of the respondents define CSR as a company voluntary action to help the community, while, at the opposite side, 6% define CSR as a way to support some foundations or associations (NGOs). Notable is the 50% of them that define CSR in other ways (figure no.1).

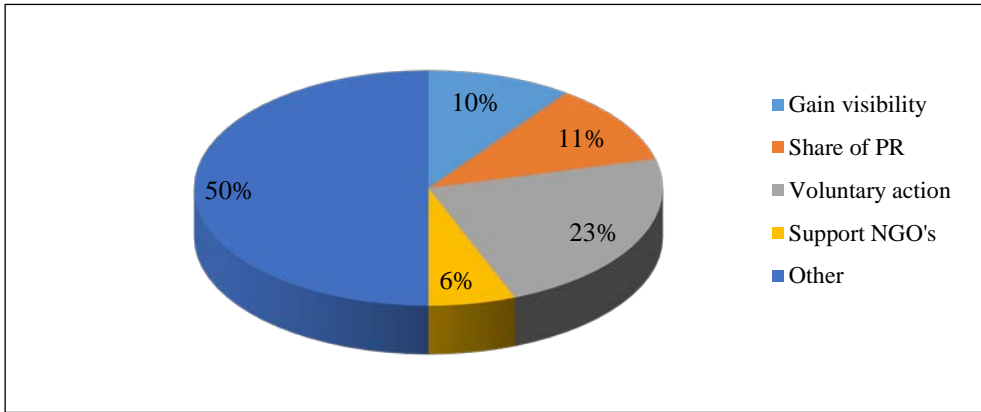


Figure no. 1: Defining CSR concept within own company

Source: created by authors, based on research

Related to the previous question, the answers regarding *the concepts of CSR that have been implemented by your company*, it was revealed that 51.5% of the respondents know that their companies have implemented the concepts of CSR, which stated the fact that many companies already implement CSR actions.

Furthermore, the products and services are considered the most important method to be taken into account when addressing a company's reputation. However, the environmental responsibility method is the less important, as stated by the respondents (figure no. 2).

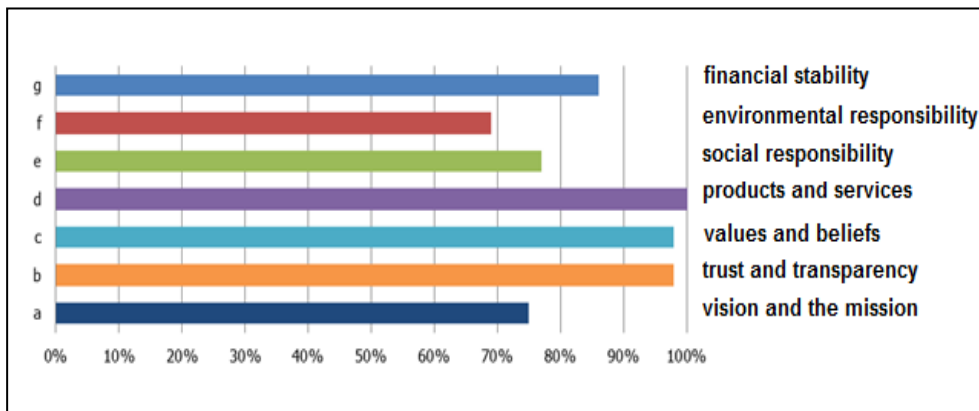


Figure no. 2: Level of importance of CSR domains towards a Company's Reputation

Source: created by authors, based on research

When highlighting the level of importance for CSR domains that should raise attention for companies, the following rank was stated (table no. 2): with a mean of 4.03, Benefits and employee development are considered as being the most important domain, Education being on 2nd place with a mean of 3.9452. Furthermore, these are followed by Environmental protection – mean 3.9418, Working with educational institutions –p mean 3.86, Preserving art and culture – mean 3.84. Also, with a lower mean, the following domains complete the rank: Fighting discrimination – mean 3.79, Research and product development – mean 3.70, Co-operation with NGOs and authorities – mean 3.65,

Addressing people’s health problems – mean 3.49. The lowest mean is 3.37, when Addressing solving social problems.

The majority CSR domains was granted a high score by the respondents as per domain importance, in this case the median being higher than the mean, apart from the most important and the less important domains as previous stated by mean ranking, respectively Benefits and employee development for local communities and Solving social problems. When referring to homogeneity of responses, Benefits and employee development for local community’s domain ranks 1st with a standard deviation of 0.92995, this meaning that in accordance with the majority of the respondents, the importance of this domain was rated 4, which translate into important. The domain People’s health problem has a standard deviation of 1.16211, thus being at the opposite side. However, with a mean of 3.49 and a median of 4.00, that emphasises the fact that the appreciation of the respondents is rather different; this domain has a high level of importance – 4 as important (table no. 2).

The mode values of 4 and 5 determined by the high degree of importance attributed to all CSR domains that should be supported by a company shows the high frequency of responses.

Table no. 2: Distribution indicators regarding the most important CSR domains a company should support

		Environmental protection	Benefits and employee development for local communities	Fighting discrimination	Cooperation with NGOs and authorities	Addressing people health problems
N	Valid	292	292	292	292	292
	Missing	13	13	13	13	13
Mean		3.9418	4.0342	3.7979	3.6507	3.4966
Median		4.0000	4.0000	4.0000	4.0000	4.0000
Mode		4.00	4.00	4.00	4.00	4.00
Std. Deviation		1.06492	0.92995	1.09839	1.01258	1.16211

		Education	Preserving art and culture	Research and product development	Working with educational institutions (schools, universities)	Solving social problems (floods, orphans, elders etc.)
N	Valid	292	292	292	292	291
	Missing	13	13	13	13	14
Mean		3.9452	3.8493	3.7089	3.8699	3.3711
Median		4.0000	4.0000	4.0000	4.0000	3.0000
Mode		5.00	4.00	4.00	4.00	3.00
Std. Deviation		1.06993	1.03772	1.08133	1.06338	1.15358

Source: created by authors, based on research

When it comes to the importance of the enterprise’s role in the current economic context, The supply of goods and services had the higher mean – 4.37, followed by Economic growth, profitability and welfare – mean 4.26 or Abiding by ethical requirements – mean 4.24,

while at the opposite side, the lowest degree of importance is granted to Involvement in scientific progress and research – mean 3.32.

3.3. Towards a fair tourism product: motivation, criteria, domains and future

Drawing a comparison between destinations was granted a high level of importance when it comes to *generating a fair tourism product* (the median is higher than the mean). With respect to the uniformity of answers, the first rank is occupied by Adequate pricing (standard deviation 0.7642), meaning that, generally, subjects assessed that this criterion deserves a 4 rating (important). At the other end there is the criterion related to Environment-friendly travels (standard deviation 0.9492), but there should be an emphasis on the mean of 4.09 and a median of 4.00, meaning that subjects have a relatively different perception with respect to the importance of this criterion, but it is placed on the highest level (5 – very important). There are a great number of responses granting a high level of importance to the all criteria (mode value 5 and 4).

Addressing *the importance factor correlated with the motivation indicators when attending a CRS training course*, the following rank is stated (table no.3): with a mean of 4.32, Helping further actions for sustainable and responsible tourism development is considered to be the most important motivation, Creating added value for tourism organisations being on 2nd place with a mean of 4.28. Furthermore, these are followed by Creation of value according to intangible concepts such as confidence, ethics or sustainability – mean 4.25, raising the level of competitiveness – mean 4.24, Providing new tools for customer's needs – mean 4.23. Also, with a lower mean, the following indicators complete the rank: Improving social and environmental behaviour – mean 4.22, Facilitates relations with the local community of the company – mean 4.19, Creation of a unique, differentiated and competitive business model – mean 4.09. The lowest mean is 3.98, for the indicator receiving a CSR certification and branding.

With a median higher than the mean, receiving a CSR certification and branding was granted a high score by the respondents in terms of importance, stating what motivates them to attend a CSR training course. When referring to homogeneity of responses, Helps further actions for sustainable and responsible tourism development ranks 1st with a standard deviation of 0.75044, this meaning that in accordance with the majority of the respondents, the importance of this motivation was rated 4, which translate into *important*. Receiving a CSR certification and branding has a standard deviation of 1.14193, consequently being at the opposite side. However, with a mean of 3.98 and a median of 4.00 that emphasises the fact that the appreciation of the respondents is rather different; this topic has the highest level of importance – 5 as *most important* (table no. 3).

The mode values of 4 and 5 determined by the high degree of importance attributed to all the motivation indicators when attending a CSR training course show the high frequency of responses.

When addressing the motivation in adopting the concept of CRS, the following rank is stated (figure no. 3 and table no. 4): with a mean of 3.99, The improvement of the company image is considered to be the most important indicator, Attracts and keeps good employees being on 2nd place with a mean of 3.92. Furthermore, these are followed by Our competitive advantage – mean 3.63, Part of PR – marketing programme – mean 3.62, Tax advantages – mean 3.10.

Also, with a lower mean, the following indicators complete the rank: Fashionable – mean 2.98, Forced by the external pressure – media, NGOs, public, government etc. – mean 2.74. The lowest mean is 2.60, when asked if Obligated by the mother-company.

Table no. 3: Distribution indicators for the most important motivation indicators when attending a CSR training course

		Improving social and environmental behaviour	Raising the level of competitiveness	Helps further actions for sustainable and responsible tourism development	Provides new tools for customers' needs	Creates added value for tourism organisation
N	Valid	187	187	187	187	187
	Missing	118	118	118	118	118
Mean		4.2299	4.2406	4.3209	4.2353	4.2567
Median		4.0000	4.0000	4.0000	4.0000	4.0000
Mode		5.00	5.00	5.00	4.00	5.00
Std. Deviation		0.85230	0.88041	0.75044	0.76779	0.84140

Statistics		Facilitates relations with the local community of the company	Creation of value according to intangible concepts such as confidence, ethics or sustainability	Creation of a unique, differentiated and competitive business model	Receiving a CSR certification and branding
N	Valid	187	187	186	186
	Missing	118	118	119	119
Mean		4.1979	4.2888	4.0914	3.9839
Median		4.0000	4.0000	4.0000	4.0000
Mode		5.00	5.00	5.00	5.00
Std. Deviation		0.84140	0.78428	0.95704	1.08790

Source: created by authors, based on research

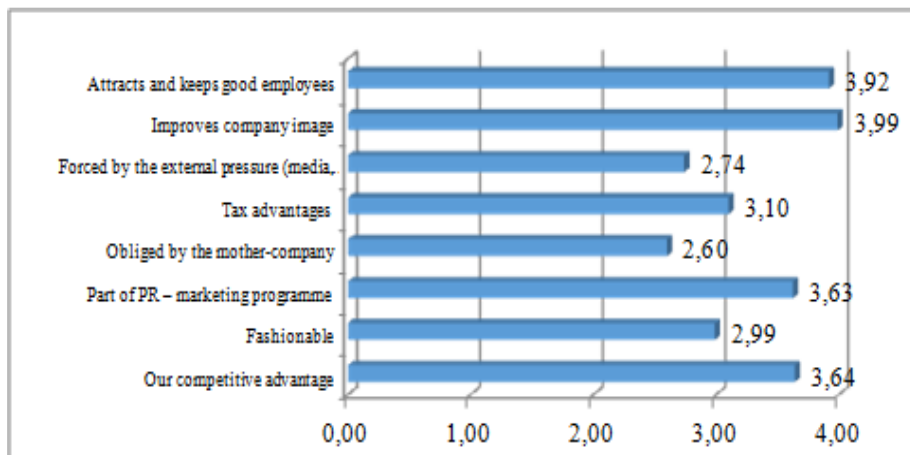


Figure no. 3: CSR motivation indicators

Source: created by authors, based on research

The majority of the above indicators was granted a high score by the respondents in terms of importance, in this case the median being higher than the mean, apart from tax advantages. When referring to homogeneity of responses, the improvement of the company image ranks 1st with a standard deviation of 1.00340, this meaning that in accordance with the majority of the respondents, the importance of this indicator was rated 4, which translate into important. Obligated by the mother-company motivation has a standard deviation of 1.38400, consequently being at the opposite side. However, with a mean of 2.60 and a median of 3.00, that emphasises the fact that the appreciation of the respondents is rather different; this indicator has a medium level of importance – 3 as neither important nor less important (table no. 4).

The mode values of 4 and 5 determined by the high degree of importance attributed to some CSR motivations – Our competitive advantage, Attracts and keeps good employees, Part of PR – marketing programme, The improvement of the company’s image – that should be adopted by a company shows the high frequency of responses. The exceptions are Fashionable and Tax advantages with a mode value of 3 and Obligated by the mother-company motivation with a mode value of 1.

Table no. 4: Distribution indicators regarding a company’s motivation to adopt the concept of CSR

		Our competitive advantage	Fashionable	Part of PR -marketing programme	Obligated by the mother-company	Tax advantages
N	Valid	290	290	291	285	291
	Missing	15	15	14	20	14
Mean		3.6379	2.9897	3.6289	2.6070	3.1031
Median		4.0000	3.0000	4.0000	3.0000	3.0000
Mode		4.00	3.00	4.00	1.00	3.00
Std. Deviation		1.18961	1.18959	1.10472	1.38400	1.32471

		Forced by the external pressure (media, NGOs, public, government etc.)	Improves company image	Attracts and keeps good employees
N	Valid	289	290	291
	Missing	16	15	14
Mean		2.7439	3.9897	3.9244
Median		3.0000	4.0000	4.0000
Mode		3.00	4.00	5.00
Std. Deviation		1.27346	1.00340	1.09598

Source: created by authors, based on research

Moreover, in order to build a strong base for CSR actions, attending a training course would be considered a must for tourism companies.

Addressing the importance of topics of a CRS course, the following rank is stated (Table no. 5): with a mean of 4.3495, Corporate Social Responsibility in Tourism is considered to be the most important topic, Customer Service in Tourism being on 2nd place with a mean of 4.3476. Furthermore, these are followed by Entrepreneurship and Innovation in Tourism – mean 4.30, Sustainable Tourism or Green Tourism - mean 4.28, Fair Trade in Tourism – mean 4.27. Also, with a lower mean, the following topics complete the rank: Intercultural Competencies in Tourism – mean 4.19, Culture and Heritage Tourism – mean 4.0535,

Accessible Tourism – mean 4.0535, Rural/Farm/Food Tourism – mean 4.01, Niche Tourism – mean 3.95. The lowest mean is 3.87, for the topic EU Policies and Political influence.

To some of the above topics was granted a high score by the respondents in terms of importance, stating what a CSR course should cover: Corporate Social Responsibility in Tourism, Sustainable Tourism or Green Tourism, Entrepreneurship and Innovation in Tourism, Niche Tourism and Customer Service in Tourism, EU Policies and Political Influence. When referring to homogeneity of responses, Customer Service in Tourism ranks 1st with a standard deviation of 0.83088, this meaning that in accordance with the majority of the respondents, the importance of this topic was rated 5, which translate into most important. EU Policies and Political influence topic has a standard deviation of 1.09292, consequently being at the opposite side. However, with a mean of 3.87 and a median of 4.00, that emphasises the fact that the appreciation of the respondents is rather different, this topic has the highest level of importance, as well – 5 as most important (table no. 5).

The mode values of 4 and 5 determined by the high degree of importance attributed to all the CSR course topics shows the high frequency of responses.

Table no. 5: Distribution of indicators relating to the most important topics within a course on CSR

	CSR in tourism	Entrepreneurship and innovation in tourism	Culture and heritage in tourism	Sustainable tourism or green tourism	Fair trade in tourism
N					
Valid	186	187	187	187	187
Missing	119	118	118	118	118
Mean	4.3495	4.3048	4.0535	4.2834	4.2727
Median	5.0000	5.0000	4.0000	5.0000	4.0000
Mode	5.00	5.00	5.00	5.00	5.00
Std. Deviation	0.83273	0.89089	0.94887	0.86751	0.87095

Statistics						
	Niche tourism	Accessible tourism	Rural/farm/food tourism	Customer service in tourism	Intercultural competences in tourism	
N						
Valid	187	187	186	187	187	187
Missing	118	118	119	118	118	118
Mean	3.9305	4.0535	4.0108	4.3476	4.1979	
Median	4.0000	4.0000	4.0000	5.0000	4.0000	
Mode	4.00	4.00	5.00	5.00	5.00	
Std. Deviation	0.98400	0.92010	0.99180	0.83088	0.86035	

Statistics		EU policies and political influence
N		
Valid	187	
Missing	118	
Mean	3.8770	
Median	4.0000	
Mode	5.00	
Std. Deviation	1.09292	

Source: created by authors, based on research

Concerning the future orientation on CSR of SMEs surveyed, the results reveal following aspects:

- 175 respondents (60.1% from the valid answers) want to extend its CSR activities in the near future, while 116 respondents (39.9% from the valid answers) do not;
- The most important *method* for implementing CSR is specialised support (training, know how), followed by sponsorships, donations, employee volunteers, institutional scholarships, providing aid (products etc.).

Conclusions

According to distribution of results, we can appreciate the following characteristics of the investigated sample:

- Most of the companies are sole trader and private limited, operate at international level, but also local;
- Most of the respondents are travel agents or working in the hotel industry;
- Most of the companies are micro-enterprises, no matter if we refer to the number of employees or turnover.

Considering that approximately two-thirds of respondents included in the study reported that Corporate Social Responsibility is a familiar concept to them, it should be pointed out that the majority of those who chose the predefined version of the answers describe CSR as being a voluntary action performed by a company for the benefit of the community (the most important term being *voluntary*, precisely as European documents describe this concept).

Regarding the *vision of respondents on the economic role of companies*, this is the provision of goods and services, making profit and welfare and economic growth, in compliance with ethical standards. So, strengthen this vision, related to the relation between different dimensions of development, most of the respondents are agree and totally agree that besides profit orientation, a tourism enterprise should be actively involved in the development of the communities where they operate.

On the *role of the company in society*, there are some aspects to underline: company's reputation, CSR domains, methods used, motivation for CSR, criteria in creating a fair tourism product. So, for a good reputation, products and services are essential, and only after that trust and transparency or values and beliefs. The sample investigated considers that companies should dedicate CSR programs in the following areas: research and product development, education, environmental protection, preserving art and culture, benefits and employee development. The usual methods by which companies contribute to society are specialised support through training programs, know how transfer, but also sponsorships, donations and employee volunteers. Regarding the motivation for companies to meet the challenges related to CSR, beyond the voluntary principle, there are attracts and keeps good employees, PR – marketing programmes and competitive advantage. The criteria in creating a fair tourism product in tourism industry are: paying adequate prices, respecting labour standards, carefully selecting accommodation, involving local communities and travelling in an environmentally friendly manner.

Note: This paper presents partial results of conducted research and published in „Status of Corporate Social Responsibility (CSR) with a special focus on Micro and Small Sized Tourism Enterprises in Europe” and „Fair Tourism European Research Report to formulate the Basis for the Design of Fair Tourism Training Course and the Policy Paper” reports, as part of Erasmus+ project named „Guidelines and Training Programme for Corporate Social Responsibility in Tourism Developed by VET and HE Providers for Micro and Small Sized Enterprises - Fair Tourism”, in which The Bucharest University of Economic Studies is partner.

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