

Corporate Social Responsibility (CSR) Practices of Selected Tourism Enterprises in Catanduanes, Philippines

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Abstract

With the increasing popularity of Catanduanes, Philippines as a tourist destination, the researchers conducted this research by looking at the Corporate Social Responsibility (CSR) practices of selected tourist destinations in the island. This includes determining the challenges encountered by selected tourism enterprises in Catanduanes when practicing CSR activities. The study employed mixed-methods research employing an explanatory sequential design. The findings indicate that while some CSR practices are implemented, the focus is often on legal compliance and profit maximization rather than broader social and environmental concerns. Challenges identified include a lack of awareness and involvement in CSR initiatives, the absence of government policies, and difficulties in balancing short-term economic goals. The study recommends creating a culture of CSR awareness and involvement among employees and leaders, providing regular and transparent communication and feedback on CSR initiatives, offering incentives, recognition, and support for employees who participate in CSR initiatives, and collaborating with external partners and experts who can provide guidance and resources.

Keywords: corporate social responsibility (CSR), community development, environmental impact, economic growth, sustainable tourism, mixed-method



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INTRODUCTION

Corporate social responsibility (CSR) is a self-regulating business model that helps a company be socially accountable to itself, its stakeholders, and the public (Fernando, 2022). Reckman (2023) defined corporate social responsibility as a type of business self-regulation with the aim of social accountability and making a positive impact on society. Some ways a company can embrace CSR include being environmentally friendly and eco-conscious, promoting equality, diversity, and inclusion in the workplace, treating employees with respect, giving back to the community, and ensuring ethical business decisions.

Additionally, the United Nations Industrial Development Organization defined corporate social responsibility (CSR) as the efforts or advocacies of companies that integrate social, economic, and environmental concerns into

their business operations. A corporate organization exercising and engaging in an approach to solve and immerse itself in the socio-economic concerns of its community constitutes corporate social responsibility.

To properly address issues concerning practices of sustainability, the UN Sustainable Development Goals (SDGs) built the UN 2030 Agenda, a plan of action for people, planet, and prosperity, signed into law by the UN General Assembly on September 25, 2015. The Agenda includes 17 goals, valid for everyone around the world, articulated along the three dimensions of sustainable development: economic, social, and environmental.

Embracing socially responsible policies goes a long way toward attracting and retaining customers, which is essential to a company's long-term success. Furthermore, many individuals who know that part of a company's

profits will be channeled toward social causes near and dear to them will gladly pay a premium for goods (Murphy, 2022). Social responsibility and ethical practices are vital to success. The 2015 Cone Communications/Ubiquity Global CSR study found that a staggering 91% of global consumers expect businesses to operate responsibly to address social and environmental issues. Furthermore, 84% say they seek out responsible products wherever possible. As the above statistics show, consumers are increasingly aware of the importance of social responsibility and actively seek products from businesses that operate ethically. CSR demonstrates that business takes an interest in wider social issues, rather than those that have an impact on the profit margins, which attract customers who share the same values. Therefore, it makes good business sense to operate sustainably (Collier, 2018).

The tourism industry, given its reliance on natural and cultural resources, has a particularly significant role to play in CSR. At the international level, many tourism businesses are adopting comprehensive CSR strategies. These strategies often center around three key pillars: environmental sustainability, social responsibility, and economic viability. Environmentally, this translates to initiatives such as reducing carbon emissions through energy efficiency, minimizing waste and promoting recycling, conserving water resources, and protecting biodiversity and natural habitats. International hotel chains, for instance, are increasingly implementing green building practices, investing in renewable energy sources, and establishing partnerships with conservation organizations (UN World Tourism Organization [UNWTO], n.d.).

Socially, global tourism companies are focusing on initiatives that benefit local communities. This includes providing fair wages and decent working conditions, offering training and skills development programs, supporting local entrepreneurship and small businesses, respecting and preserving cultural heritage, and ensuring that tourism activities do not negatively impact local ways of life. Many

international tour operators now prioritize working with local guides and suppliers, and some contribute a portion of their profits to community development projects (World Travel & Tourism Council [WTTC], n.d.).

Moving to the local context, the implementation of CSR practices within the tourism industry varies depending on the specific destination and its unique challenges and opportunities. In coastal areas, for example, hotels and resorts may engage in beach cleanups, coral reef restoration projects, and sustainable seafood sourcing. Local tour operators might offer eco-tours that educate visitors about environmental conservation and directly contribute to local conservation efforts. Community-based tourism initiatives, where local communities own and manage tourism enterprises, are also gaining prominence, ensuring that the economic benefits of tourism stay within the community and that cultural traditions are preserved. For instance, in some regions, indigenous communities are developing and operating eco-lodges, offering cultural experiences to tourists, and using the revenue to fund education and healthcare (Sustainable Travel International, n.d.).

Tourism is one of the largest global industries, with much of the growing market focused on pristine natural environments such as coastal and marine protected areas. Local communities can benefit through revenue generation and employment opportunities. However, if not properly managed, tourism development can also put pressure on natural resources, destroy habitat, disturb wildlife, and pollute waters. Poorly managed tourism can result in social and cultural impacts, undermining local communities.

Catanduanes is a developing tourist destination in the Philippines, boasting significant natural attractions. While tourism has the potential to drive economic growth and provide opportunities, as highlighted by the World Tourism Organization's emphasis on sustainable tourism and its potential to benefit communities (UNWTO), the actual implementation of sustainable practices can

vary significantly. As Arnould (2017) points out, the concept of respecting culture, environment, and people is crucial, but its application in tourism often falls short.

Several scholars have emphasized the importance of sustainable tourism. The Brundtland Report, as cited by Cooper et al. (2017), underscores the need for development that meets present needs without compromising future generations, advocating for a holistic approach, environmental protection, and social development. Florek (2012) further details that achieving sustainable tourism is an ongoing process that requires businesses to be competitive and socially responsible, contributing to local communities, and preserving cultural integrity. Tourism companies, as Lund-Durlacher (2015) notes, should integrate social and environmental considerations into their operations and stakeholder interactions, recognizing their role in the larger society.

However, the extent to which these principles are applied in Catanduanes remains unclear. Lao (2022) identified several challenges faced by tourism enterprises in Catanduanes, including environmental issues such as waste management, and a lack of support for tourist safety. These challenges suggest that the focus on sustainability and CSR may be limited. My observation as a researcher further supports this, as there are no sustainable CSR practices practiced by tourism enterprises in Catanduanes.

Therefore, this study aims to address this gap by assessing the current CSR practices of tourism-related enterprises in Catanduanes. By examining the specific CSR practices, or lack thereof, among these businesses, this research will contribute to a better understanding of the factors influencing CSR adoption in this developing island tourism destination. The findings will be valuable for local stakeholders, policymakers, and tourism businesses seeking to promote more sustainable and responsible tourism practices in the region, and to align local practices with the sustainable tourism

goals emphasized by organizations like the UNWTO and scholars like Florek (2012).

Statement of the Problem. The study aimed to determine the corporate social responsibility practices of the tourism industry in Catanduanes. Specifically, it sought to answer the following questions:

1. What are the corporate social responsibility practices of the tourism enterprises in Catanduanes along: a. Environment; b. Community; and c. Economic practices?
2. What are the challenges encountered by the tourism enterprises in Catanduanes in practicing corporate social responsibility?

Numerous researchers have examined CSR's definitions, ideas, and models. Corporate Social Responsibility was first described by Reza Safar zad, Milton Friedman, James Brusseau, and Archie Carroll that a company's primary objective is to boost its production and efficiency so that it can return as much money as possible to its stockholders. The only way to achieve these goals, however, is to include community ethics and environmental concerns into the company's financial operations. Brusseau even defined CSR twice. First, it is a broad term for any corporate philosophy that stresses both profit and ethical behavior. Second, CSR helps companies make money and improve communities (Echimina, 2022).

Furthermore, CSR as a specific theory is composed of four companies' obligations: 1) economic responsibility to make money; 2) legal responsibility to adhere to rules and regulations; 3) ethical responsibility to do what's right even when not required by the letter or spirit of the law; and, 4) philanthropic responsibility to contribute to society's projects even when its independent of the particular business (Brin & Nehme, 2019).

Conceptual Framework. The Input-Process-Output framework guides this research, which begins with the identification of specific inputs, such as CSR practices and challenges within tourism enterprises in Catanduanes,

Philippines. Thorough data collection approaches, focused-group discussions were used. The processes encompass comprehensive data collection, incorporating questionnaires and focus-group discussions. The gathered data—were organized and subjected to rigorous analysis. The output of this study was an integrated analysis of CSR practices and implementation challenges among tourism enterprises in Catanduanes, yielding evidence-based insights for policy formulation, enterprise development, and sustainability initiatives. This output not only described the existing CSR landscape but also provided a practical basis for strengthening tourism enterprises' contributions to community welfare, environmental protection, and economic growth. The findings served as a valuable reference for policymakers, local government units, and stakeholders in designing programs that promote responsible tourism and support the competitiveness of local enterprises.

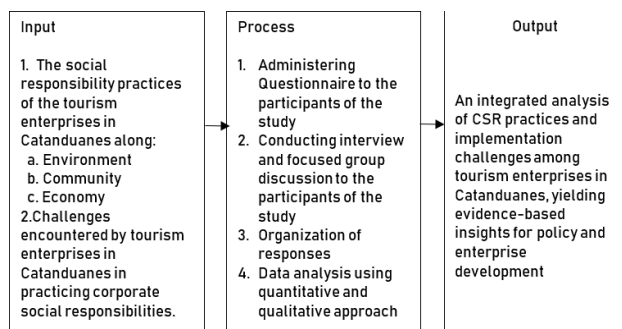


Figure 1
Conceptual Framework

METHODOLOGY

Research Design. This study employed a mixed-methods approach with an explanatory sequential design to determine the Corporate Social Responsibility (CSR) practices of tourism enterprises in Catanduanes. Mixed methods research combines quantitative and qualitative data to provide a more comprehensive understanding of the phenomenon (Shorten et al., 2017). The design involved two consecutive phases: a quantitative strand followed by a qualitative strand, with purposeful integration to explain and enrich the findings (Ivankova et al., 2006; Creswell et al., 2003).

In the quantitative phase, survey questionnaires measured CSR practices across environmental, community, and economic dimensions. Data were analyzed using descriptive statistics, including frequency counts and weighted means. The qualitative phase then explored these results in depth, particularly the challenges in CSR implementation. Participants from the survey were purposively selected for semi-structured interviews. Data were transcribed, coded, and thematically analyzed to provide contextual explanations for the quantitative patterns.

This sequential process linked numerical trends with narrative insights, yielding a holistic and evidence-based understanding of CSR practices in the tourism sector of Catanduanes.

Population and Samples. The study population consisted of accredited tourism enterprises in the province of Catanduanes that provide business and leisure services and are privately owned and operated. Data were collected from 10 such enterprises. For the first and second research questions, responses were gathered from 42 enterprise owners and staff. To validate these responses, interviews were conducted with community leaders (e.g., barangay captains), tourists, and other relevant stakeholders. Furthermore, interviews were carried out using a focus group discussion (FGD) approach. A total of five (5) FGDs were organized, each composed of 3–8 participants. The groups included a mix of enterprise owners and/or managers, staff, barangay captains or representatives, and members of the community, thereby ensuring a diversity of perspectives across the tourism value chain. Participants were selected through purposive sampling based on the following criteria: (1) the respondent is the owner or general manager of the enterprise; (2) employees have served in the enterprise for more than one year; and (3) voluntary consent to participate in the study. The sample size was determined using the principle of data saturation as described by Kyngäs (2020), which occurs when information from participants becomes repetitive and no new insights emerge from additional data collection.

Research Instrument. Data on CSR practices and the challenges encountered by selected tourism enterprises in Catanduanes were collected using a researcher-made questionnaire and an interview guide. Both instruments underwent face and expert validation by professionals in the fields of corporate social responsibility and good governance to ensure content relevance, clarity, and appropriateness. Feedback from the validators was incorporated into the final versions of the instruments.

Data Gathering. After identifying the 10 accredited tourism enterprises to be included in the study, formal request letters were sent to their owners or managers to secure permission and schedule the data collection activities. A consent form was provided to all participants, clearly outlining the study's purpose, procedures, potential benefits, and possible risks. Participants were assured of confidentiality, voluntary participation, and their right to withdraw at any point without consequence.

Following the explanatory sequential mixed methods design, the quantitative phase was conducted first using the validated questionnaire to gather data on CSR practices. Once completed, the qualitative phase followed through focus group discussions and semi-structured interviews with owners, staff, and other stakeholders to explore and clarify the quantitative results. The researchers transcribed all responses into a master transcript to facilitate systematic organization and analysis.

Data Analysis. The explanatory sequential design was employed, wherein quantitative data were collected and analyzed first, followed by qualitative data collection and analysis to contextualize and interpret the initial results (Ivankova et al., 2006; Creswell et al., 2003; George, 2022). Quantitative data were processed using descriptive statistics, such as frequency counts and weighted means, to determine the extent of CSR practices in environmental, community, and economic dimensions. The qualitative data, particularly on

CSR implementation challenges, were coded and thematically analyzed to provide deeper insights into the numeric patterns. This integration of findings allowed for a richer and more nuanced understanding of CSR practices among tourism enterprises in Catanduanes.

Ethical Protocols. In conducting this research, several ethical protocols were strictly observed to safeguard the rights, privacy, and welfare of all participants. First, the study underwent review and received approval from the Institutional Research Ethics Committee of the institution, ensuring compliance with established ethical standards. Second, a consent form was provided to all participants, clearly outlining the study's objectives, procedures, potential risks, and benefits. This form also assured participants of their right to confidentiality, voluntary participation, and the freedom to withdraw from the study at any stage without penalty. Third, the anonymity of respondents was maintained by assigning codes or numerical identifiers instead of using personal names or identifiable information in data recording, analysis, and reporting. Fourth, all collected data were stored securely in password-protected files accessible only to the researcher. Upon completion of the study and final reporting, both digital and physical data were securely disposed of; digital files were permanently deleted from storage devices, and printed materials were shredded to ensure that no unauthorized access or misuse could occur. These measures were implemented to uphold the highest standards of ethical research practice and protect participants' security and trust.

RESULTS AND DISCUSSION

Corporate Social Responsibility (CSR) practices of the tourism enterprises in Catanduanes along the following practices.

Environment. Table 1 presents the Corporate Social Responsibility (CSR) Practices of tourism enterprises in Catanduanes along Environment. As shown in Table 2, more than half of the indicators were sometimes practiced by the respondents. Some of these statements were

promoting and undertaking afforestation alongside land conservation and discouraging deforestation soil erosion, accumulation of solid waste, littering, and any direct or indirect loss or threat to biodiversity (M=2.86); using energy-efficient and non-polluting construction materials, sewage systems, and energy sources in constructing new buildings or infrastructures (M=2.93); using materials that are sustainable and not using no harmful chemicals (M=2.88); and conserving and set policies, rules and regulations on the natural landscape, habitat, and even the wildlife (M=2.83).

Table 1
Corporate Social Responsibility Practices of Tourism Enterprises in Catanduanes along Environment

Corporate Social Responsibility Practices	Frequency Count						WM	QL
	5	4	3	2	1			
A. Environment								
1. Educating the tourists and locals about the sensitivity and care of the environment such as caring, protecting, and conserving the environment, natural capital, biodiversity, and wildlife.	27	7	8	0	0	4.45		Always
2. Promoting and undertaking afforestation alongside land conservation and discouraging deforestation, soil erosion, accumulation of solid waste, littering, and any direct or indirect loss or threat to biodiversity.	11	7	4	5	15	2.86		Sometimes
3. Using energy-efficient and non-polluting construction materials, sewage systems, and energy sources in constructing new buildings or infrastructures.	13	5	6	2	16	2.93		Sometimes
4. Producing products that are made of sustainable raw materials and not using harmful chemicals	10	9	2	8	13	2.88		Sometimes
5. Providing tourism services that are provided in a way that minimizes environmental impacts.	24	9	5	1	3	4.19		Often
6. Developing and adopting operating principles and practices that reduce tourism's negative impact on species and their habitat.	15	2	8	7	10	3.12		Sometimes
7. Conserving and restoration of biological diversity (carabao, dogs, cows, etc.) and sustainable use of natural resources.	0	6	3	7	13	2.98		Sometimes
8. Minimizing pollution and waste by practicing the principle of 3Rs or the reduction, reuse and recycle in waste management	22	13	5	2	0	4.31		Always
9. Establishing wildlife reserves and policies, rules and regulations that will protect the animals that draw nature-loving tourists.	12	5	2	10	13	2.83		Sometimes
10. Provision of budgetary support for ecosystem conservation and regeneration of bio-diversity-related projects.	5	5	7	15	10	2.52		Rarely
11. Establishment of natural parks, protected areas, and scenic beauty spots	15	16	10	0	1	4.05		Often
12. Conservation of landscapes, biodiversity and cultural heritage	14	3	5	11	9	3.05		Sometimes
13. Facilitating collaboration between protected areas, NGOs, the private sector and/or community partners to strengthen biodiversity conservation efforts.	10	14	15	2	1	3.71		Often
WM							3.38	Sometimes

*Legend: 4.20-5.00 = Always; 3.40-4.19 = Often; 2.60-3.39 = Sometimes; 1.80-2.59 = Rarely; 1.0-1.79 = Never

With the emergence of global social responsibility, as reported by United Nations in 2015, one of the principles in the millennium development goals towards planet is that we are determined to protect the planet from

degradation, including sustainable consumption and production, sustainably managing its natural resources, and taking urgent action on climate change to support the needs of the present and future generations. This aims at the transformation of a better world by protecting our environment.

Environmental sustainability encompasses afforestation and climate change mitigation, as defined by the FAO (2015). Afforestation refers to the conversion of areas used for other purposes into forests or the increase of forest cover in areas where the existing forest cover is less than 10%. At the same time, afforestation is considered as the emergence of a new forest on agricultural or burnt-over areas that lasts less than 10 years (FAO 2018). Further, Sala et al. (2000) emphasized that land conservation practices, including the protection of forests and natural habitats, are crucial for maintaining biodiversity.

The use of energy-efficient and non-polluting construction materials, sewage systems, and energy sources in building new structures or infrastructure reflects the adoption of sustainable practices in the construction of tourism enterprises' facilities. There are tourism enterprises that use solar energy as a cost-saving device for a substantial long-term energy bill saving, as well as to decrease carbon emissions by using a generator. Conforming to the reduction of pollution in accordance with the study of Kibert (2016), the use of non-toxic, sustainable construction materials minimizes environmental harm by reducing resource extraction and decreasing the release of harmful chemicals into the environment.

The practice of producing products that are made of sustainable raw materials and not using harmful chemicals resulted to sometimes. Accommodation services of these tourism enterprises with swimming pools using natural water and sometimes using chlorine as pool cleaning chemical agent sanitizes the water. There are tourism enterprises which reuse and recycle swimming pool water by implementing biofilters and effective water

treatment, making it eco-friendly and practical. The article of Moise et al. (2021) explained that implementation of green practices on paying more attention to environmental initiatives as an essential tool to increase the level of guests' satisfaction.

Likewise, rated as Often were statements 5, 11, and 13. These statements focused on the providing services and customer attractions with lesser environmental impacts, Establishment of natural parks, protected areas, and scenic beauty spots, and the partnership and collaboration with different stakeholders to strengthen biodiversity conservation efforts. The tourism enterprises maintain sustainable practices towards environmental conservation by following the required policies of the DENR on segregation of waste through signages in which a responsible tourist can put their waste in the provided trash can, and awareness also on maintaining the cleanliness of the surroundings such as "clean as you go" mantra. A study of Gossling et al (2015) positions on minimizing environmental impacts and discusses various sustainable tourism, including water conservation and energy use in tourism services. In the light of the report of Miller (2013), it provides guidelines on managing tourism in protected areas in a way that minimize ecological impact while contributing to conservation goals. It outlines the importance of creating tourism infrastructure and services that support biodiversity conservation within these areas. This finding is also parallel to the United Nations Agenda on Global Partnership for Sustainable Development, based on a spirit of strengthened global solidarity with the participation of all countries, stakeholders, and people.

Lastly, the only rated rarely is the provision of budgetary support of ecosystem conservation and regeneration of bio-diversity-related projects. This finding means that tourism enterprises rarely allot budget for the conservation and regeneration of biodiversity. Despite the growing awareness to business, there is a lack of incentives from the government and on the regulations and proper orientation on the environmental conservation.

Gossling et al. (2015) discussed the role of tourism in managing water resources which is a key aspect of ecosystem conservation. It also pointed out the importance of budgeting while there is a frequent gap in funding allocation, especially in less-regulated regions. That is why Miller (2013) states that the insufficiency to meet the conservation is through a stronger public-private partnership and funding mechanism to support biodiversity conservation.

Community. Table 2 presents the corporate social responsibility (CSR) practices of tourism enterprises in Catanduanes along the community dimension. The overall weighted mean (WM) of 3.96 indicates that these enterprises "often" implement CSR initiatives directed toward local communities. This finding suggests a substantial level of engagement with community welfare, cultural preservation, and socio-economic development, though certain areas of CSR practice remain underdeveloped.

Among the practices evaluated, 13 statements received a qualitative rating of always, reflecting a strong commitment to activities such as employing local laborers and staff ($M = 4.67$), setting restrictions for over-tourism and maintaining quality standards ($M = 4.74$), and providing healthy and safe working conditions for employees ($M = 4.55$). These practices highlight a focus on workforce welfare and responsible tourism management, demonstrating that enterprises prioritize both employee well-being and sustainable visitor experiences. The emphasis on cultural sensitivity, such as implementing dress code policies respectful of local traditions ($M = 4.60$), further underscores an alignment of business practices with community values.

However, CSR efforts related to cultural heritage preservation and community livelihood programs received lower ratings, with statements such as rehabilitating socio-cultural heritage sites ($M = 2.40$) and adopting communities through livelihood programs ($M = 2.00$) being rarely practiced. This disparity points to a potential gap in leveraging tourism

as a platform for deeper cultural and economic empowerment. Prior studies have similarly noted that while tourism enterprises frequently engage in visible CSR efforts, long-term investments in heritage preservation and livelihood development often require more robust institutional and financial support (Aas et al., 2005; Giampiccoli & Saayman, 2018).

The results align with Scheyvens' (2002) argument that community participation and employment generation are key pillars of tourism-driven development. Similarly, Telfer and Sharpley (2008) emphasized that tourism enterprises can enhance local labor markets and economic sustainability through deliberate hiring practices, while Mowforth and Munt (2009) advocate for greater community involvement in tourism planning to ensure cultural preservation. The findings also resonate with Zivrali's (2022) emphasis on community-based tourism as a mechanism for local empowerment, suggesting that the current CSR efforts in Catanduanes provide a strong foundation for a more inclusive tourism sector.

There were three statements that show as rarely practiced in Table 2. This indicates that the practices on rehabilitation and conservation of socio-cultural and historical heritage are not consistently implemented or the least priorities of the tourism enterprise in Catanduanes. Since the focus of this tourism enterprise is leisure and accommodations, they need to reflect on a broader perspective that the community they evolve is within the tourism sector that also generate income in giving considerations of the historical, cultural, and natural heritage through the awareness of the tourists' that these are existing in the community. Equally, the conceptualized study of Richard (2018) notes that the definition of cultural tourism has evolved beyond monuments and heritage sites to include everyday cultural life and creativity, suggesting a deeper connection with local communities. McKercher & du Cros (2002) emphasized the challenges encountered by the tourism business enterprise in integrating heritage education and conservation into their operation that should have a collaborative effort

between the tourism operators and cultural heritage organizations.

Table 2
Corporate Social Responsibility Practices of Tourism Enterprises in Catanduanes along Community

Corporate Social Responsibility Practices	Frequency Count					WM	QL
	5	4	3	2	1		
B. Community							
1. Cooperating and involvement with local communities to improve the quality of life of local people.	20	12	10	0	0	4.24	Always
2. Improving local resource infrastructure and quality of life, including employment generation and access to improved civic facilities.	27	7	2	3	3	4.24	Always
3. Creating awareness and understanding of different ethnic cultures, social values, and traditions, connecting the community, and preserving cultures.	7	7	8	2	18	2.60	Sometimes
4. Rehabilitate and conserve socio-cultural and historical heritage, including archeological and natural sites.	6	7	6	2	21	2.40	Rarely
5. Supporting the sustenance of efforts for the conservation of local resources.	22	10	5	2	3	4.10	Often
6. Sharing and delivering tourism benefits to the community resources.	23	11	1	5	2	4.14	Often
7. Identifying, rehabilitating, conserving, and promoting cultural and historical heritage for visitors' learning experiences.	7	7	2	4	22	2.36	Rarely
8. Fair and responsible treatment of employees, suppliers and guests	26	10	4	2	0	4.43	Always
9. Setting restrictions for over-tourism beyond capacity and quality standards for transportation, restaurants, hotels, food and drinking water, etc.	33	8	0	1	0	4.74	Always
10. Employing local laborers and staff.	31	9	1	1	0	4.67	Always
11. Giving employees the chance to attend appropriate trainings to improve customer satisfaction.	28	5	6	2	1	4.36	Always
12. Granting scholarship to deserving students.	17	5	7	1	12	3.33	Sometimes
13. Adopting a community through varied livelihood programs and projects.	3	3	7	7	22	2.00	Rarely
14. Offering products that caters the improvement of the local community.	23	8	5	2	4	4.05	Often
15. Involving nearby community in the improvements of the facilities by considering their opinions and suggestions.	20	13	5	3	1	4.14	Often
16. Implementing the salary of the staff is within the mandate of the labor code.	31	3	6	2	0	4.50	Always
17. Implementing mandatory benefits like SSS, Pag-Ibig, and Philhealth are given priority by the management.	34	4	2	1	1	4.64	Always
18. Implementing policy on proper dress code by the management with considerations of the culture and norms of employees.	29	10	2	1	0	4.60	Always
19. Prioritizing the utilization of the local products of the community to be offered to customers of the tourism enterprise.	25	12	1	1	3	4.31	Always
20. Creating sustainable tourism jobs, products, and services that directly reduce biodiversity conservation threats	24	10	5	1	2	4.26	Always
21. Providing employees with suitable, healthy and safe working conditions.	29	8	4	1	0	4.55	Always
22. Minimizing negative effects (discomfort) to local community.	26	10	6	0	0	4.48	Always
WM						3.96	Often

**Legend: 4.20-5.00 = Always; 3.40-4.19 = Often; 2.60-3.39 = Sometimes; 1.80-2.59 = Rarely; 1.0-1.79 = Never*

Adoption of local communities through livelihood programs and projects rarely rated by these tourism enterprises in Catanduanes. This study manifests that the tourism enterprises focused on the operational efficiency and profit oriented rather than empowering the community giving them livelihood programs and projects. This is also agreed by Goodwin and Santilli (2009) recommend a community-managed model for tourism development to ensure that local people not only participate but also benefit economically, which in turn supports conservation and cultural sustainability. They advocate for equitable income distribution and

local ownership of tourism enterprises as key measures for achieving these goals. Local community involvement in tourism can significantly enhance livelihoods through employment and active engagement in resort operations (Nagarjuna, 2015).

In summary, tourism enterprises in Catanduanes demonstrate commendable CSR practices in workforce development, service quality, and environmental safeguards. Nonetheless, targeted interventions are needed to expand heritage conservation initiatives and support livelihood programs that directly benefit communities. These insights provide actionable implications for tourism enterprises, local government units, and policymakers to design programs and incentives that encourage enterprises to adopt a more holistic and balanced CSR framework.

Economy. The results in Table 3 illustrate the extent to which tourism enterprises in Catanduanes implement corporate social responsibility (CSR) practices along the economic dimension. The overall ($M = 3.75$) falls under the category often, indicating a generally favorable but not consistent application of economic CSR practices.

Among the 19 indicators, six statements were rated as always practiced ($M = 4.20$ – 5.00), highlighting the most consistently implemented CSR activities. These include: providing customer feedback to improve services ($M = 4.48$), compliance with tourism-related regulatory requirements ($M = 4.48$), offering competitive pricing ($M = 4.68$), using customer experience as a form of promotion ($M = 4.76$), customer care during resort stays ($M = 4.80$), and clear income reporting ($M = 4.56$). These practices reflect a strong orientation toward customer satisfaction, regulatory compliance, and financial transparency, which are foundational for building consumer trust and operational credibility in the tourism sector.

Several items were classified under often ($M = 3.40$ – 4.19), suggesting these are present but not uniformly practiced across all enterprises. These include efforts to ensure quality of

supplies ($M = 4.32$), prioritize local suppliers ($M = 4.20$), and promote sustainable tourism with external stakeholders ($M = 4.60$). Notably, socio-economic welfare through non-discriminatory employment ($M = 4.24$) and developing partnerships with NGOs, protected areas, and academic institutions ($M = 4.12$) were also rated as often. These results indicate partial alignment with inclusive economic development strategies, suggesting that while tourism enterprises recognize the value of inclusivity and collaboration, their implementation remains uneven.

Table 3
Corporate Social Responsibility Practices of Tourism Enterprises in Catanduanes along Economy

Corporate Social Responsibility Practices	Frequency Count					WM	QL
	5	4	3	2	1		
C. Economy							
1. Using fairly local products and services as well as incorporating the principles and practices of sustainable consumption.	0	3	6	10	23	2.04	Rare
2. Generating revenue and monetary support for people and the community through local arts and culture commercialization.	1	4	5	19	13	2.20	Rare
3. Delivering socio-economic welfare (Employment without discrimination) for the people living in and around tourists' destinations.	26	10	4	1	1	4.24	Often
4. Setting up tourism-related entrepreneurship that support ecotourism.	3	0	18	8	13	2.00	Rare
5. Creating fun activities for the consumer to attain satisfaction.	21	11	7	1	2	3.88	Often
6. Providing customer feedback to improve the product and services offered.	27	11	4	0	0	4.48	Always
7. Ensuring a quality experience of supplies and materials used by the customers.	23	13	5	0	1	4.32	Often
8. Prioritizing to deal with local suppliers for the materials used by the operations.	21	14	4	2	1	4.20	Often
9. Taking the initiative to abide to all tourism requirements, local government, BIR, and etc..	32	6	3	0	1	4.48	Always
10. Offering a competitive price to all amenities in the resort	32	6	4	0	0	4.68	Always
11. Using the experience of the customer as the major form of advertisement.	33	7	2	0	0	4.76	often
12. Taking care of the customer with utmost experience during their stay at the resort.	34	8	0	0	0	4.80	Always
13. Reporting of annual income with a clear conscience.	32	5	4	0	1	4.56	Often
14. Promoting sustainable tourism guidelines with visitors and travel industries.	27	14	1	0	0	4.60	Often
15. Developing sustainable tourism products that directly mitigate conservation threats.	20	16	5	1	0	4.32	Often
16. Developing partnerships between protected areas, NGOs, communities and universities.	23	12	4	3	0	4.12	Often
17. Increasing the conservation awareness of both local residents and visitors, as well as the number of local residents benefiting from sustainable tourism activities	1	0	2	18	21	1.80	Often
18. Increasing the financial support for conservation that tourism-generated profits, donations, and fees can provide.	0	1	4	14	23	1.56	Often
19. Having a policy on how to minimize enterprise's energy consumption.	13	19	7	3	0	4.12	Often
WM						3.75	Often

*Legend: 4.20–5.00 = Always; 3.40–4.19 = Often; 2.60–3.39 = Sometimes; 1.80–2.59 = Rarely; 1.0–1.79 = Never

Conversely, three indicators fell under the rarely category ($M = 1.80$ – 2.59), namely: fair use of local products with sustainable consumption principles ($M = 2.04$), monetary support for cultural commercialization ($M = 2.20$), and support for tourism-related entrepreneurship

(M = 2.20). These findings suggest limited engagement with broader community economic empowerment initiatives. Furthermore, the lowest rated indicator, increasing financial support for conservation through tourism-generated revenue (M = 1.56), highlights a significant gap in linking tourism income to environmental sustainability objectives.

Overall, the findings suggest that tourism enterprises in Catanduanes prioritize customer-centric and compliance-driven CSR practices over deeper economic integration with local communities and conservation funding. This uneven pattern reflects a pragmatic focus on operational efficiency and market competitiveness, but it also indicates missed opportunities in harnessing tourism as a transformative driver for inclusive local economic development.

Challenges Encountered by Tourism Enterprises in Catanduanes in Practicing CSR.

Research at the individual level of corporate social responsibility has been growing rapidly. Yet we still lack a more complete understanding of why and how individuals (i.e., employees) are affected by CSR. Glavas (2016) explored the relationship between CSR and employee engagement. Moreover, to address the problem of low levels of employee engagement in the workplace, CSR is tested as a pathway for engaging a significant part of the workforce. The study revealed that authenticity (i.e., being able to show one's whole self at work) positively and significantly mediates the relationship between CSR and employee engagement.

Another challenge that arose based on the responses is the 'Absence of Government Policies/ mandate on CSR which has always been optional in the Philippines. According to some owners or managers, one of the reasons why they don't seriously engage in CSR activities is because no one mandates them to do it. "Because of social media and the changing marketing strategies nowadays, we opt to practice what we believe is sustainable for our resorts and hotels," as shared by one of the

managers. These findings were also agreed by the tourism officer in Catanduanes that there is no existing policy that mandates these tourism enterprises to practice CSR, however, those mentioned CSR practices are also required in applying for accreditation (DOT Memorandum Circular No. 2022-001).

Finally, the fourth challenge is the difficulty of balancing short-term economic considerations with the need to implement sustainable, long-term CSR initiatives. The profile of selected tourism enterprises in Catanduanes illustrates this predicament, where numerous businesses, operational for less than a decade, have committed substantial financial resources to build and establish themselves. These enterprises express the ongoing challenge of sustaining their investments, particularly as they grapple with the profound impact of the global COVID-19 pandemic, which has significantly affected their operations and financial stability.

These findings conform with Jonker & Witte (2006) argument that the main reason of CSR challenges in practical implementation process is that CSR requires high implementation cost. To overcome high implementation cost challenges, communication with stakeholders enables to get additional funds from other government authorities. Besides the major challenge of high CSR implementation cost, there is also a challenge of mindset which is failure in identifying the advantages of long-term benefits of new systems over the existing old systems. This challenge is solved through making detailed cost-benefit analysis.

DISCUSSION

The findings of this study reveal that CSR practices among tourism enterprises in Catanduanes are unevenly implemented, with stronger emphasis on community welfare and profit-driven economic activities than on environmental stewardship and sustainable local development. While investments in employee welfare and compliance with legal requirements are commendable, the limited commitment to ecosystem conservation,

biodiversity regeneration, and the integration of local cultural and economic assets signals a missed opportunity to align tourism growth with sustainability goals. Moreover, several challenges hinder the full realization of CSR in the province, including the lack of awareness and involvement in CSR initiatives, the absence of government policies or mandates on CSR, inadequate integration of CSR into organizational strategies, and the difficulty of balancing short-term economic priorities with the need for sustainable, long-term initiatives. Addressing these barriers requires a more balanced and integrated approach. One that transcends compliance and profit motives to embrace proactive environmental programs, meaningful community partnerships, and initiatives that promote local culture and ecotourism-based entrepreneurship. By overcoming these challenges, tourism enterprises can enhance their contribution to sustainable development while fostering a more resilient and inclusive tourism industry in Catanduanes.

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