

CORPORATE SOCIAL RESPONSIBILITY ON THE TOURIST ENTERPRISES IN THE SYSTEM OF SUSTAINABLE DEVELOPMENT

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Abstract. The article devoted to defining and analyzing of the role of corporate social responsibility and its impact on sustainable development of the tourist enterprises. The purpose of this article is to determine the role of CSR in the system of sustainable development of the tourist enterprises. The theoretical and methodological basis of the study is the institutional-evolutionary approach to the study of problems of influence corporate social responsibility for sustainable development of the tourist enterprises. We apply structural and functional analysis to identify tools of CSR which mostly applied in the process of achieving sustainability. The theoretical and methodological basis of the study is a systematic approach to the study of main tools of CSR ensuring the sustainability of the enterprise. The components which depict social and economic efficiency of corporate social responsibility of tourist enterprises are analyzed. Indicators of absolute values of social responsibility of tourism business characterizing CSR are determined. Interconnection between corporate social responsibility and sustainable development of tourism enterprises are defined. The expediency of applying the concept of corporate social responsibility is substantiated, which, in contrast to the existing justifications, is expressed in the need for business to be guided not only by financial indicators but also public interests and sustainable development, compliance with business ethics in tourism services. In the article main types of CSR are defined and described.

Keywords: corporate social responsibility, responsible tourism, sustainable development of tourism, sustainable development of tourism enterprises, stakeholders.

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Introduction. The implementation of the principles of corporate social responsibility and its key goals in the strategy of the enterprise is a global trend due to the need to adapt to social and economic changes. Corporate social responsibility has become especially important, while the crisis in the economy has actualized the public demand for theoretical understanding of the concepts and the development of methodological tools for raising social standards and corporate social responsibility.

Literature review. Theoretical and methodological foundations of CSR as an economic phenomenon are revealed in the fundamental works of: G. Bowen, K. Davis, M. Friedman, R. Haywood and others. Ways of influence of CSR for sustainable development, formation and implementation of social responsibility of the tourist enterprises, theoretical and methodological principles of its implementation, in particular the development of the conceptual framework, the formation of a set of indicators for assessing the social activity of CSR and its factors are disclosed in the works of domestic and foreign scientists, among them: Brunland H. [2], Karpenko N.M. [3], Hall M. [4], Carrol A. [5], Kotler F. [6].

Aims. The purpose of this article is to determine the role of CSR in the system of sustainable development of the tourist enterprises.

Methods. The theoretical and methodological basis of the study is the institutional-evolutionary approach to the study of problems of influence corporate social responsibility for sustainable development of the tourist enterprises. We apply structural and functional analysis to identify tools of CSR which mostly applied in the process of achieving sustainability.

Results. Tourism is one of the most important areas of activity of the modern economy with a social orientation, which is focused on meeting the needs of society and improving the quality of life of the population. The socially responsible tourism initiative was launched by members of the World Tourist Organization (WTO, since 2003 – UNVTO; UNWTO – World Tourism Organization, an international intergovernmental organization in the field of tourism) in 1997 during a meeting in Istanbul and recognized as a tool for the development and advertising of tourist enterprises. In 1999, a document was published that recognized the value of tourist travels for both tourists and residents of the visited territories. The result was the formulating of the principles of responsible tourism in 2002 (Declaration on Responsible Tourism in Destinations)[1]. The document defines the way in which the tourism industry and the travelers themselves influence for sustainable development, indicates the preservation of the corresponding proportions between the economic and environment. Socially responsible tourism is a term that means the application of CSR principles in the functioning of tourist enterprises. For enterprises of the tourism sector, the system of corporate social responsibility is of particular importance. This is due to its dynamic development as a sector of the national economy and social orientation and social sphere.

The crisis associated with the Covid-19 pandemic has almost halted the consumption of tourist products around the world and led to a global crisis in the tourism sector. The total amount of losses for 2020 reaches \$ 950 billion. For the first time in history, about 90% of the world's population now lives in countries with travel restrictions. Airlines, travel companies and the tourism industry as a whole are among the most affected areas of the business. Experts estimate that 25 million aviation jobs and 100 million tourist jobs are at the risk. Recovery in the tourism sector will be from five to seven years. The tourism sector, like many others, needs to be rebooted and launched into a completely new philosophy, the prerogative of which should be – full involvement of the principles of social responsibility and sustainable consumption in the strategy of its activities.

Characteristic of sustainable development implies a number of concepts: sustainable development, equilibrium development, environmentally safe, developing due to the slightest use of natural resources, etc. H. Brunland noted that sustainable development is a development that meets the current needs of a person and does not create a risk that the needs of future generations will not be provided [2].

Some of international and domestic organizations joined the interpretation of this term, since the very concept of sustainable development of the enterprise has gained particular important. The formation of corporate social responsibility in

tourism is a significant factor in the creation of a controlled mezzo- environment, the purpose of increasing the competitiveness of tourist enterprises and ensuring the achievement of the goals of sustainable tourism development. The scientific basis of the CSR concept is based on the concept of sustainable development, therefore, there is a need to study the concept of sustainable development of a tourist enterprise. One of the most global problems in the process of realization of corporate social responsibility of the tourist enterprise in the system of sustainable development is the solution of the problem of ecology. N.M. Karpenko argues that own tourism activities and the development of its infrastructure create threats to the natural environment, similar to those that occur as a result of the development of industry, urbanization or transport. Thus, according to experts, the share of tourism in environmental degradation is now 5-7% [2]. At the same time, the deterioration of the ecological situation leads to a decrease in the level of tourist attractiveness of the territory and a decrease in the demand for tourist products, which in turn is a deterrent to the development of tourist destinations. Thus, the global nature of tourism and the overwhelming focus on the rapid pace and results of economic growth of the tourism business harm the environment and contribute to the exacerbation of subject-object relations in the human-nature system [3]. And this, in turn, actualizes the need to implement the principles of sustainable development not only in the production sector, but also in the development of those industries that are relatively less resource-intensive and environmentally dangerous. To transform the tourism sector into an effective factor of socio-economic development of a country or region, its modernization is necessary taking into account environmental requirements and in accordance with the principles of sustainable development. The ecologization of tourism should not be limited only to the development of the most nature-friendly types of tourism, whether it is ecological and rural green tourism. It should be provided with a set of effective measures for all types of tourism, aimed at scientifically based, regionally adapted rationing of recreational load and mandatory compliance with established standards, zoning of recreational and tourist areas, application of environmentally safe technologies in infrastructure service of tourists (energy saving, water saving, disposal of hooters, application of environmentally safe detergents and packaging materials, etc.), carrying out various propaganda and educational activities aimed at improving the level of environmental awareness of tourists.

Management of tourism enterprises should be aimed not only at economic, but also at social and environmental consequences. The tourist enterprise should strive not only to make a profit, but also to create the consumers value of tourist products, to improve the living standards of the population, improve the ecological condition of the territory, etc. [4]. The consequence of the introduction of corporate social responsibility is to achieve the goal of sustainable development of the enterprise. Corporate social responsibility, as well as the concept of sustainable development of the enterprise combines three main components: economic, environmental and social (Table 1).

Table 1. Types of CSR in the process of achieving sustainability: economic, ecological and social

№	Type	Essence
	Ecological responsibility	<p>Implementation – of the ecological management system integrated in all stages of activity of the enterprise which will allow to identify ecological threats, to define the ecological requirements fixed by operating regulations, to develop own ecological policy and the program of its introduction;</p> <p>– the environmental management system should cover two stages - stabilization of the environmental situation and its improvement. Stabilization should be the initial stage of environmental responsibility of the enterprise, which may include:</p> <p>a) providing of the price of ecological intensity of production for the purpose of deduction of a certain percent in branch funds of ecological intensity for compensation of the losses caused to the nature;</p> <p>b) control over observance of maximum permissible concentrations of polluted substances;</p> <p>c) monitoring the effectiveness of expenditures on environmental measures</p>
	Social responsibility	<p>– Cooperation with the local community and local authorities to create new jobs, support educational initiatives, develop scientific activities, maintain social infrastructure, support socially vulnerable groups;</p> <p>– ensuring the provision of quality services and the introduction of a quality assessment system. Quality control of services should be carried out at all stages of service provision;</p> <p>– compliance with the principles of good faith and completeness in the payment of taxes and other mandatory payments;</p> <p>– formation of a positive image among investors and creditors</p>
	Economic responsibility	<p>– Creating conditions to ensure financial stability and economic development of the enterprise, ensuring its high level of profitability. The economic approach is to make optimal use of limited resources and the use of energy and energy-saving technologies to create aggregate income that would ensure the preservation of the total capital with which it is formed. From an environmental point of view, sustainable development must ensure the integrity of biological and physical natural systems</p>

Source: develop by author

Based on the above, it should be noted that the corporate social responsibility of the tourist enterprise is the main prerequisite for sustainable development of tourist enterprises and, as a consequence, sustainable development of tourist destinations and the industry as a whole (Fig. 1).

The principles of socially responsible business are the basis for the implementation of CSR and achieving sustainable development of the tourism enterprise. Among the standards, we distinguish GRI (Global Report Initiative) and ISO 26000. GRI standard – created to implement the concept of sustainable development that provides not only to meet the consumer needs of tourists, but also social responsibility in the context of commitments to nature conservation, environmental norms; providing non-financial reporting by tourism enterprises, which is one of the areas of CSR. ISO 26000 - used to maintain the quality of the tourist product, which is the basis of social responsibility of the tourist enterprise.

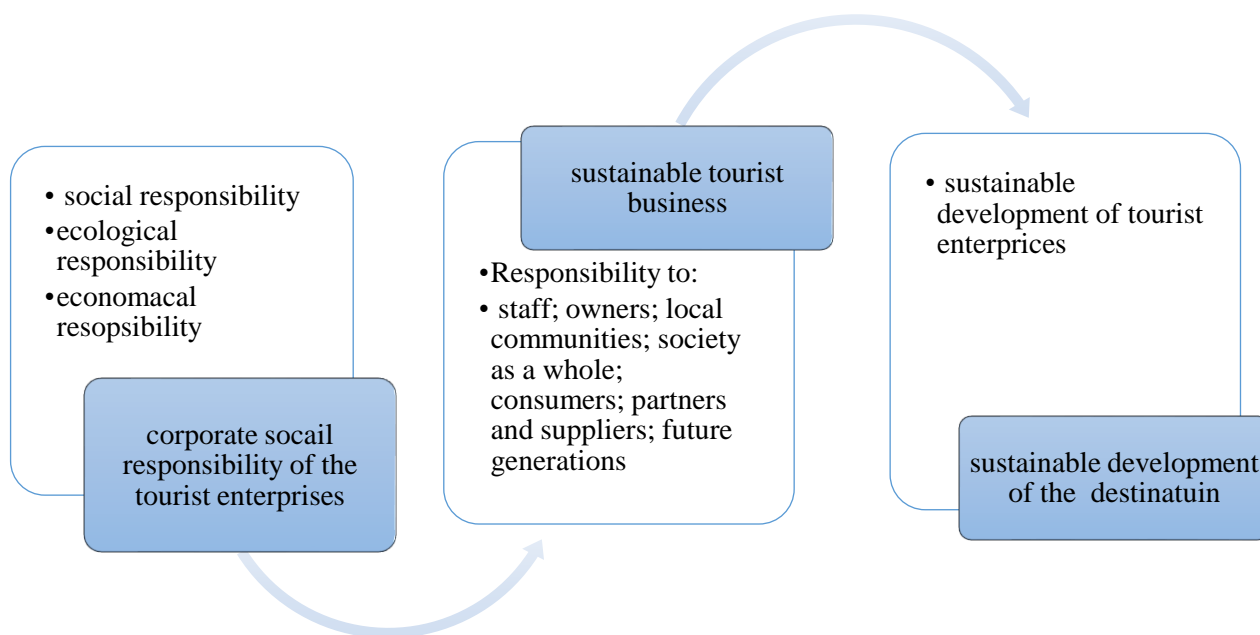


Figure 1. Interrelation of corporate social responsibility of a tourist enterprise and sustainable development of tourism

Source: developed by author

From 2020, a new approach to tourism has been introduced, including a number of requirements for the safety of travelers Safe Tourism Certificate, which will be further transformed into a standard that will guarantee the quality of the tourism product, the main component of which will be travel and leisure.

Discussion. We regard corporate social responsibility as a tool of achieving sustainable development of enterprises. The study of the concept of CSR allowed to identify its main characteristics:

- volunteering;
- integration into the company's business strategy;
- industry specifics - connection with the scope of the company;
- matching the expectations of all stakeholders;
- contribution to the sustainable development of the enterprise and society.

The main goal of the concept of corporate social responsibility, which has developed and gained increasing importance since the 1950s and today, both at the micro and global levels, is the ability of enterprises to include this concept in the enterprise development strategy to achieve competitive advantage in any industry, as its implementation benefits both the company and society directly or indirectly implementing the goals of sustainable development of the UN Global Compact, which is an instrument for achieving sustainability.

Conclusions. Based on the results of the above studies, it was established that corporate social responsibility is one of the most important tools for achieving

sustainable development of a tourist enterprise and a result of sustainable tourism development. The implementation of the 17th sustainable development goal of the UN Global Compact is carried out through the implementation of the successful interaction of the company's stakeholders, which is the main characteristic of the concept of CSR. Corporate social responsibility is recognized as one of the most effective tool in the process of achieving sustainable development of a tourism enterprises, as it affects the financial results of the enterprises through the growth of reputational capital.

Corporate social responsibility in tourism should include a wide range of activities, including the following areas of social investment to compensate for possible negative environmental, economic and social consequences of tourism development: 1. Development and improvement of social conditions of staff. 2. Health and safety of the staff and safety of tourists. 3. Development of the local community. 4. Preservation of natural and cultural heritage. 5. Resource saving. 6. Availability of rest.

A very important item in the process of achievement sustainability is following to three components: ecologic, economic and social development of the enterprises. For the tourist enterprises we can highlight ecological one, while impact of this direction for achieving sustainability is very important because of global impact of travelers for tourist destinations. Sustainable consumption of tourist product can be provided due to systematic solutions of stakeholders (internal and external) which are also participants of formation of the tourist product. So, CSR provide sustainable development of the tourist enterprise by active cooperation of all stakeholders in the way of social, economic and ecologic development.

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