"DRIVERS AND BARRIERS OF CSR IMPLEMENTATION IN A LESS DEVELOPED COUNTRY: THE CASE OF BANGLADESH'S HOTEL SECTOR"

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Abstract

Corporate Social Responsibility (CSR) is a business approach that has grown in acceptance by many corporations in developed and developing countries. Through CSR, business organisations could strike a balance between economic, social and environmental goals, using resources in a rational manner to responsibly address social and environmental needs. Though many past studies have highlighted the drivers and barriers of implementing CSR at country level, not much is yet known about this issue within the context of a Least Developed Country (LDC) like Bangladesh. As evident from the literature review, an LDC struggles with so many economic, social and environmental problems. Hence it is important to understand whether CSR can still be an important agenda to businesses operating in such condition. Thus, this study explored the drivers and barriers of CSR implementation in Bangladesh context with special focus on the hotel sector. The stakeholder theory has been used as a theoretical framework of this study. To attain the study objectives, a mix method research design was employed where data were collected through in-depth interviews and the survey questionnaire from the hotel top managements, non-governmental organisation's executives, government regulatory officials, and from domestic and international tourists across the three major cities (Dhaka, Chittagong and Cox's Bazar) of Bangladesh. The data have been analysed through NVIVO-11 and SmratPLS 3.0 software. From the findings, this study finds a total of sixteen drivers and barriers under the economic dimension of CSR, ten drivers and barriers under the social dimension of CSR, and ten drivers and barriers under the environmental dimension of CSR regarding the implementation of CSR practices in hotel sector. Moreover, from the outcome of the study hypothesis, it has been found that the tourist demand (TD) and the social dimension of CSR (SCSR) are positively related but not significant. Conversely, tourist demand (TD) and the environmental dimension of CSR (ECSR) have a positive and significant relationship. Based on the findings, this study proposes two types of implications, i.e. theoretical and practical, where the latter includes governmental and managerial implications.

Keywords: Corporate Social Responsibility, LDC, Economic dimension of CSR, Social dimension of CSR, Environmental dimension of CSR, Tourist demand.

Abstrak

Tanggungjawab Sosial Korporat atau 'Corporate Social Responsibility' (CSR) adalah satu pendekatan perniagaan yang semakin diterima pakai oleh organisasi korporat di negara-negara maju dan sedang membangun. Melalui CSR, organisasi perniagaan boleh menyeimbangkan antara matlamat ekonomi, sosial dan alam sekitar, menggunakan sumber-sumber secara rasional untuk memenuhi keperluan sosial dan persekitaran secara bertanggungjawab. Walaupun banyak kajian terdahulu telah mendalami faktor pendorong dan pengekang kepada pelaksanaan CSR di peringkat negara, namun masih banyak perkara belum diketahui mengenai faktor pendorong dan pengekang di peringkat negara kurang maju atau 'Least Developed Country' (LDC) seperti Bangladesh. Sebagaimana yang dijelaskan melalui kajian literatur, negara kurang maju sering berdepan dengan begitu banyak masalah ekonomi, sosial dan alam sekitar. Oleh itu, adalah penting untuk memahami jika CSR adalah atau masih boleh menjadi agenda penting bagi perniagaan yang beroperasi dalam keadaan sedemikian. Sehubungan dengan itu, kajian ini bertujuan untuk meneroka faktor pendorong dan pengekang pelaksanaan CSR dalam konteks Bangladesh sebagai LDC dengan memberi tumpuan kepada sektor perhotelan. Teori pemegangtaruh atau "Stakeholder Theory' telah digunakan sebagai kerangka teori dalam kajian ini. Untuk mencapai objektif kajian, reka bentuk penyelidikan kaedah gabungan dilaksanakan di mana data dikumpulkan melalui temuramah yang mendalam dan soal selidik kaji selidik dari pengurusan puncak hotel, eksekutif organisasi bukan kerajaan, pegawai pengawalseliaan kerajaan dan juga dari pelancong domestik dan antarabangsa merentasi tiga bandar utama (Dhaka, Chittagong dan Cox's bazar) Bangladesh. Data kajian dianalisis menerusi perisian NVIVO-11 dan SmratPLS 3.0. Dari hasil kajian, kajian ini telah menemui seramai 16 belas pendorong dan pengekang di bawah dimensi ekonomi CSR, sepuluh (10) pendorong dan pengekang di bawah dimensi sosial CSR, dan sepuluh (10) pendorong dan pengekang di bawah lingkungan dimensi CSR mengenai pelaksanaan amalan CSR di sektor hotel Bangladesh. Selain itu, dari hasil hipotesis kajian, didapati bahawa permintaan pelancong (TD) dan dimensi sosial CSR (SCSR) adalah positif tetapi tidak signifikan. Sebaliknya, permintaan pelancong (TD) dan dimensi alam sekitar CSR (ECSR) mempunyai hubungan yang positif dan signifikan. Berdasarkan penemuan ini, implikasi teoretikal dan praktikal kajian telah dibincangkan di mana implikasi praktikal termasuklah implikasi kepada kerajaan dan kepada pihak pengurusan.

Kata Kunci: Tanggungjawab Sosial Korporat, LDC, Dimensi ekonomi CSR, Dimensi sosial CSR, Dimensi alam sekitar CSR, Permintaan Pelancong.

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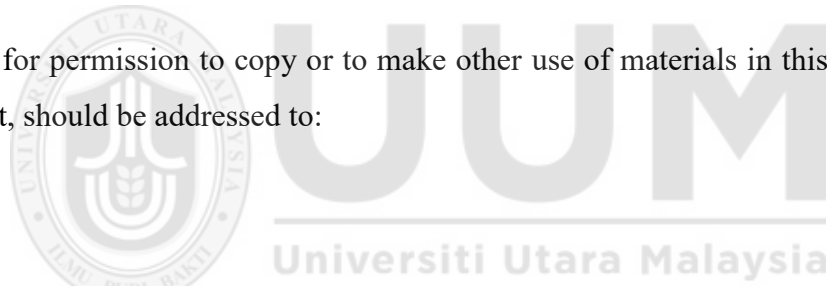
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DECLARATION

I declare that this thesis is my original work except for the quotations and citations, which have been fully acknowledged. I also declare that it has not been previously and is not concurrently submitted for other degree at the Universiti Utara Malaysia or any other institution.

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DEDICATION

This thesis is dedicated to **the Almighty Allah**, the most beneficent and the most

merciful for His benevolence towards me and my family,

and to

My parents Anowara Begum and Ahmed Karim for their relentless sacrifices,

love and prayers.

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Chapter-1: Introduction

1.1 Background of the Study

According to the up-to-date UNWTO World Tourism Barometer (2019), the arrivals of global tourist have already reached 1403 million in 2018, 74 million more than that in 2017 (1329 million), with an increase of 6% from the earlier year, which is the ninth successive annum of maintaining above average growth since the economic crisis in 2009. The forecasting of contribution of international tourism for 2018 by UNWTO is rose by 4% to 5%, which additionally contributed to the recovery from the international economic crisis. In addition, UNWTO, (2019) acknowledged that by making billions of dollars in exports in conjunction with offering millions of employments, tourism and hospitality industry has established itself as a major contributor to the world economy by its resilient economic activities.

Thus, the effect of tourism and hospitality industry on the global economy is increasing significantly and becoming one of the sectors within the universe with the rapidest growth ever (de Leaniz & del Bosque, 2015). However, the scope and magnitude of the sector's growth has already raised several questions regarding its negative impacts, not only from an economic viewpoint, but also from environmental and socio-cultural perspectives. Due to their nature of the business, this industry largely depends on the environmental and cultural resources at destinations. Therefore, for attaining long-term corporate sustainability by minimising the negative impacts on the society and the environment, it is necessary for the leading hotel companies to scrutinize the ultimate operative ways in strengthening and extending their approach towards hotel CSR activities, because the notion of CSR limits firms in

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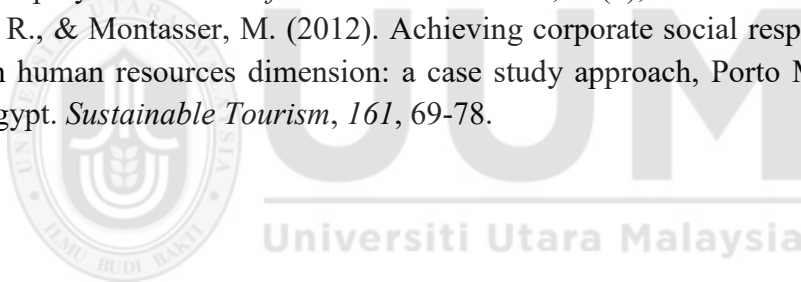
Appendix A: Interview Protocol

Project: Drivers and Barriers of CSR Implementation in a Less Develop Country: A Case from Bangladesh's Hotel Sector

Time of Interview:

Date:

Place:

Interviewer:

Interviewee:

Position of Interviewee:

[This study will attempt to explore the drivers and barriers of CSR implementation in 4 and 5-star hotels from three major cities (Dhaka, Chittagong, and Cox's Bazar) in Bangladesh. You have been selected to participate the semi-structured interview session as a Top Management/Owner of a 4 or 5-star hotel, as an Officials of government regulatory agency, and an Executive of NGO in one of the three cities in Bangladesh. During the interview session (45 to 60 minutes), the conversation will be noted in the paper along with tape-recorded after getting permission. The outcomes from the interview will be valuable for future goal setting and strategic planning in the Bangladesh's hotel industry. Your participation in this study is valued. Finally, all information received will be treated with the up most confidentially and anonymity. All information received from this research will be kept under lock and key and destroyed in accordance with universities policies and procedures]

Key Interview Questions:

1. How do you explain the term Corporate Social Responsibility (CSR)?
2. What are the major drivers under economic, social and environmental dimension of CSR of implementing CSR activities in 4 and 5-star hotels in Bangladesh?
3. What are the major barriers under economic, social and environmental dimension of CSR of implementing CSR activities in 4 and 5-star hotels in Bangladesh?

(I would like to thank you in advance for participating the interview)

❖ **INTERVIEW QUESTIONS**

❖ <u>**Interview Questions with the Hotel Top Management**</u>

1. How do you explain the term Corporate Social Responsibility (CSR)?
2. Does your hotel currently engage in any CSR practices?
   - (i) If yes, then what type of CSR practices does your hotel currently engage in?
   - (ii) If not, then what are the reasons for not practicing CSR activities?
3. Does your organisation have any guidelines to monitor hotel CSR practices?
4. What are the major drivers of implementing CSR activities in this hotel?
   - (i) Drivers under economic dimension of CSR
   - (ii) Drivers under social dimension of CSR
   - (iii) Drivers under environmental dimension of CSR
5. What are the major barriers of implementing CSR activities in this hotel?
   - (i) Barriers under economic dimension of CSR
   - (ii) Barriers under social dimension of CSR
   - (iii) Barriers under environmental dimension of CSR

❖ <u>**Interview Questions with the NGO/Social Organisation's Executive**</u>

1. How do you explain the term Corporate Social Responsibility (CSR)?
2. How do you describe the current situation of CSR practices in Bangladesh? What about hotel sector? Are they practising CSR?
3. Do NGOs/Social Organisations in Bangladesh have any responsibility in monitoring hotel CSR practices?
4. What are the key drivers according to your organisation's observation of engaging in the following hotel CSR practices?
   - (i) Drivers under economic dimension of CSR
   - (ii) Drivers under social dimension of CSR
   - (iii) Drivers under environmental dimension of CSR
5. What are the key barriers according to your organisation's observation of engaging in the following hotel CSR practices?
   - (i) Barriers under economic dimension of CSR
   - (ii) Barriers under social dimension of CSR
   - (iii) Barriers under environmental dimension of CSR

❖ Interview Questions with the Government Regulatory Officials

1. How do you explain the term Corporate Social Responsibility (CSR)?
2. How do you describe the current situation of CSR practices in Bangladesh? What about hotel sector? Are they practising CSR?
3. Does your department/agency have any regulations to monitor hotel CSR practices in Bangladesh?
4. What are the key drivers of implementing CSR activities in Bangladesh's hotel sector in the following dimensions of CSR?
   - (i) Drivers under economic dimension of CSR
   - (ii) Drivers under social dimension of CSR
   - (iii) Drivers under environmental dimension of CSR
5. What are the key barriers of implementing CSR practices in Bangladesh's hotel sector in the following dimensions of CSR?
   - (i) Barriers under economic dimension of CSR
   - (ii) Barriers under social dimension of CSR
   - (iii) Barriers under environmental dimension of CSR

Appendix B: Sample of Interview Transcription

Sample-1: Interviewee HI-2 (Hotel Top Management)

Question 1: How do you explain the term Corporate Social Responsibility (CSR)?

Interviewee-6: The term 'corporate social responsibility' in short 'CSR' is a worldwide buzzword and all the developed and developing countries including Bangladesh are currently putting concentrations on it. According to my perception, CSR is firstly related to the corporate houses and then it is related to society, and the environment. Hence society demonstrates a platform where human beings are usually living as members of a community and environment is such a thing which is completely related to mankind and survival of the human beings. So, in that respect, this concept in our country compared to numerous advanced countries in the world, we're far behind. As far as the concept is concerned, because it's such a human issue, survival issue of the mankind of our total future generations. Bangladesh as a whole maybe corporate or academic or practical whatever you say we're far behind. Nevertheless, things are coming up. People are realizing, as you know Bangladesh is country, we're completely driven by cyclone, natural disasters, and natural calamities, so we're one of the worst victims of man-made and human made environmental disasters. So, that has become part of our life. Nevertheless, now this corporate social responsibility, what I feel because the corporate houses they're doing business, they're bottom line is to making profit. Their profit should not be at the cost of survival of the mankind, that is the core thing and in doing so keeping both the factors intact, corporates must be taking care of the social responsibilities without damaging the god-gifted environmental balances. So, your topic, as it is related to the hotel, in hotel also Bangladesh is far behind compared to many other countries of the world. Even then we've got number of 4 and 5-star hotels and if we see broadly, the hotels which are coming up lately, the recent hotels having good offices, professional young generations to run the show they're far ahead compared to the hotels those we have seen few decades ago. So, it depends on who are the people taking care of these hotel businesses and it varies from generation to generation. As a result, as a whole in this hotel business related to your corporate social responsibility, we can see some of the hotels they're far behind as far as the concept is concerned, but some of the hotels which are becoming lately, they're fast.

Question 2: How do you explain the overall current situation of CSR practices in Bangladesh?

Interviewee-6: That goes to the same, it's started and I should say it is fresh, very much new. I think not more than 10-15 years, people have started realizing, taking it professionally. So, as we move on with the realization and with the professional courses and handling in professional manner, our future generations will handle it properly, what we have done, better than us. So, what I want to say is, in this

particular respect it's a very new concept but it's an ongoing process. Each and every day we move ahead, we will keep on improving.

Probing Question: Sir, for example, we have MNC's, RNG sector, hotel sector, banking sector and even local manufacturing sector, so can you please tell me which sector is more involved in terms of CSR in Bangladesh.

Interviewee-6: In CSR, whether it is MNC or local, it is production oriented or service oriented, I think CSR should be applicable equally to all the sectors and all the institutions. We just cannot divide survival of the human being, depending on the sector to sector, it is universal. As you brought up this issue I really appreciate MNC and local, of course obviously MNCs are far ahead than the local, they've got better exposure in this field. But, note of caution in my country, especially there are some MNC those who take advantage of this particular concept. I should frankly and plainly mention without any hesitation there are MNC's, world renowned companies, they've got good name and fame but in a country like ours they come, instead of contributing they take advantage of our situation. I can flatly mention, British American Tobacco (BAT), they're producing tobaccos and cigarettes but on the other hand, they're planting trees and plants, which is appreciable. But what is there line of product? There offering some items which is immoral for our people, they're producing cigarettes, so they're making money by selling some immoral product again they're doing social work like planting trees, and going for greenery, so these are self-contradictory. I think this is hypocrisy, we should be careful in checking out, are they using it or they're misusing our opportunities.

Question 3: What about hotel sector? Are they practicing CSR?

Interviewee-6: If you are talking about hotel industry, then again, I have to say that few of them are conscious of their social and environmental activities but the whole scenario is not satisfactory. Maybe majority of them are solely profit oriented or maybe they are observing some difficulties. However, we should be careful and conscious, because apart from providing service to the clients and guests, we have to take care of how we're maintaining and running our business. Because, how we're providing our utility services, how we're preparing our stationeries, how we're dumping or storing our wastages, how we're discharging our effluents? It's a total completely supply chain has to come into consideration. If it is service oriented I think there cannot be any short-cut.

Question 4: Is your organization currently involved in any CSR practice?

Interviewee-6: Yes, of course. My institution is involved with different types of CSR practice. As our institution is a hotel business, first of all, during the month of Ramadan and our religious festival such as EID, we bring downtrodden children from the neighbours, from the orphanage to have iftaar along with other people, along with well to do people. They've got separate program, we've got separate program for celebration of EID, and bringing these people, those who cannot even think of getting

any opportunity of entering to the hotel, they are getting the chance only because our commitment towards society. Similarly, there can be some competitions to encourage our neighbouring poor orphan children, art competition, song competition, essay competition; we bring them to celebrate our national events like Independence Day, Martyr's day. So, this goes with religion, cultures, celebration on national events and we come up with different programs, not only making money by doing hotel business but also taking care of our surrounding downtrodden people, and bringing them into our total life and total way of doing, that becomes a total program, it is a continuous program of the hotel.

Question 5: In your organization is there any guideline to monitor hotel CSR practices?

Interviewee-6: Yeah, guideline is there as a set rule and HR department along with top management monitors this. For the aforesaid programs, we've got a roster of the 365 days in a year. We know when our Pahela baishak is, we know when Martyr's day is, these are fixed programs, we don't even have to announce and the area people they become aware of the program. It's there and they know when the Ramadan is coming, they're waiting for a date for the call. So, these are continuous and that has become a regular practice. Even we take care of our own staff, sending them off to perform Holy Hajj, this year four of them are going because we do it, and we've got a roster of all the staff will get this chance on rotation, four person a year. And they're very much energized, they're very much eager for all these types of programs. So, these are also one type of social responsibility we take care of.

Question 6: What are the key drivers and barriers under the economic dimension of CSR in hotel sector?

Interviewee-6: Well, economic drivers, as I can see in this company image, reputation like in a place, in a city, there is an institution having a brand like Hotel Agrabad is one of the traditional hotels since Pakistan time. So, if they perform something related to the social responsibility, other companies and institution they can take that as an example and it can play the role of a driver by motivating others. Besides, economy and our responsibility is cyclic because economy is making money, making profit, but if I take care of my people, my surroundings, like four people are going for pilgrimage, Hajj every year, I don't think they'll ever leave, they'll ever quit hotel Agrabad, not only them if they think that there is an opportunity for job they'll invite their children to provide service to the hotel. It will bring employee loyalty; commitment and it goes through generations and that is happening in hotel Agrabad. As I was telling, it is people come from Joypara (owner of the hotel), they're given their time and efforts for the economic benefits of the institution, but institution they're taking care of their own manpower (employee). So, it has become concrete from both the sides, it is a big driver, and both are helping each other. They're getting economic benefit from the hotel, and hotel is getting their service, so both are getting benefited. Once more, if you want to make someone head on the bed, you should

make that guest comfortable, secure, taken care of, things that he feels like yes, I'm secured, I'm comfortable, whatever amount of money they have given to the hotel they've got much more service than their expectations. Only then that becomes a driver from both, the guest is happy, the hotel is happy (guest satisfaction). But, in this situation if we fail to bring our guests, and fail to put his head on the bed, next time maybe he has booked a hotel for three days but next day he might leave giving complaint. And word of mouth is very important, you may give advertisement, you may give some promotional activities, but most important is word of mouth. If I say tell my friend hey go and stay in that hotel, that is very good, guest-friendly, environment-friendly, you'll enjoy; that is more effective. So, without paying a single penny to anyone only by giving service to your own guests, if you can ensure that guy will refer you to someone else, that is the cheapest and most effective way of promoting and advertising the hotel, that becomes a driver. And if it is the other way around, the barriers, there are many barriers here. As I was saying, because the population, we're human being, we see life is a big constraint, how to feed, what to feed, where to get job, our scarcity of job. But, if we think this constraint, this human being, if we can train this human being into human resource it becomes asset. So, now it's a relative completely, this barrier as far as extensive population is concerned in any country, if those people are not skilled and also not educated (unskilled, uneducated man power), whatever maybe the figure and number, they will be of course a big barrier. They'll be liability for the entire nation. But, those people whatever maybe the figure, the number of the population, if those can be transformed into skilled, educated with knowledge, they become power. And a very interesting point you have mentioned, which also came in our discussion, that is maximization of profit. Capitalism, when capitalism comes, it makes money, you make money. And nothing matters just make money that is one concept. If that comes in, in any company or any individual than it's a big disaster for corporate social responsibility. They'll least care of these human beings, their well-being of their people, or their client or their customer or their own employees. If maximization profit comes in, that's a big barrier. So, nowadays things are changing. It's not one-way traffic, just make money at the cost of your employee without depriving them of their benefit, no! Things are changing, all these barriers we've to work on these barriers whatever they may be. There are barriers, but we have to work on it, change our mind-set, we'll have to transform all these barriers into our drivers.

Question 7: What are the key drivers and barriers under the social dimension of CSR in hotel sector?

Interviewee-6: If it is social drivers, if it's a society, from society comes social, when it is social it is more than one. It is not individual, it is society. So, it is more a human than your technical or mechanical, it is human, if it is related to social that is human being. So, if it is driver you have to consider imposing laws, rules and regulations, government initiative, penalty, those are just to take care of your discipline only. But, to follow the discipline, the rules and regulations, it has to come from within of the

individual. Self-awareness is very important other than that, whatever rules-regulations keep on saying, no one will listen, and no one will give any value. On the other hand, lack of education, massive population, political corruption, disobeying rules and regulations are some of social barriers but on the top, all these barriers belong to the self-awareness, which is an important social driver.

Question 8: What are the key drivers and barriers under the environmental dimension of CSR in hotel sector?

Interviewee-6: Environmental responsibility of a hotel means how is it taking care of the environment? Water is there, hot water; AC is there, sheet is clean, the pad I'm writing on it's a recycled pad, the towel I'm using there is sticker in the washroom it says Sir because of various reasons if you do not use it then please keep it. Our staff will take care of it. And if you want to get something laundered, you put it on the bathtub. So, as a result it becomes clear, it becomes an indicator, that this I'm not using so why should I use it then. Because, if I wash, detergent will be wasted, water will be wasted, so individual if you can collectively, all the hotel guest can be made aware (environmental awareness) of this thing, so that becomes a big driver as far as environment is concerned. Because, if I see I'm using one towel and have the mentality that let me use their one also, let me spoil their one, then it becomes disaster, that is a big disaster, but with your information to make your guests aware, Sir because of this reason we'll appreciate if you keep aside the unused one. If you please put the papers, your stationeries in bin number, in green one to recycle. If it's a glass or any plastic, in blue one, different bin (adopting 3 R concept: reuse, reduce & recycle). Then this would be recycled. Of course, it is environmental promotion to the guests. If I'm not, if I the hotel management do not offer these things to the guest, how they will use it or how they will realize it, they will put in one bin, everything. So, it is actually the provider who must come forward. It is the not a chicken first or egg first situation. It is the provider who must take the initiative, only then the user can use it properly. As a result, it is coming to your benefit again to the hotel; someone is referring the other person to the hotel. So, it is beneficial economically. So, it is a cyclic process, in case if you fail in this and if you're friend asks you, which hotel do you prefer? Ah don't go to that hotel, lousy; then you're finished. But, through your service, through your initiative, through your arrangement, if you can make your guest happy and make them realize, what should be their responsibility, it is a combined and collective responsibility, so we can fill that confidence. And he can refer someone blindly. Conversely, there are several environmental barriers as well. Firstly, we do not have centralized STP (Sewerage Treatment plant), we even do not have common waste dumping zone for the hotels. In short, lack of environmental management system is the key environmental barrier. Besides, in hotel Agrabad, we're yet to go for that auto machine we're still with the key and lock. In the old hotels it's a conceptual problem. Because, they don't have the concept that if I use key card, and with it if the power is switched off I'm saving money, and collectively if all the rooms, 90 room, how much of money in one year? So, that is not there, air

condition, television is going but the guest is out. So, it is a complete wastage. So, these problems are because of concept (lack of stakeholders' acquaintance in terms of energy and water conservation or latest environmental technology), once that realization comes only then. And there is no sticker to put in the bathtub or not to use it? That also saves money. But, it has to come from the top. If there is a corporate environmental policy, if there is instruction for the hotel sector only then it can be implemented. Maybe the low-level officers they realize, but who listens to them. Another crucial barrier is lack of proper implementation of environmental laws. There are many environmental rules, if you open newspaper you'll see, don't do this or don't do that; there are so many instructions but who cares? No one listens. Don't cut the hills, don't go for damaging the environment, no one listens. Even today also, in Daily Star they've got a big picture of cutting the hills and no one is listening. There is no dredging of the rivers, these are all environmental issues. The environment that we are destroying just to earn maximum profit. Why they are cutting? To earn profit. Why they're not dredging? To make money. In the bank of the river they're occupying and building houses and stores for money. No one (talking about all the concerned department and their actions) monitors actively (lack of monitoring). So, maximization of profit, maybe institution or individual that's a big barrier above all.

Sample 2: Interviewee NI-6 (NGO Executive)

Question 1: How do you explain the term Corporate Social Responsibility (CSR)?
Interviewee-19: Actually, about the term corporate social responsibility what I mean is that corporate is related to some organisations or some group of companies and social is related to the people, society that connected to the organisation while responsibility means organisation's responsibility among the people, society and the organisation. So, CSR is the correlation among the society and the people of that society as well as the activities of the organisation. In every organisation, there are some impacts on the society, may be positive or negative, due to the activities of the organisation. And sometimes people from the society are affected by their negative activities. Therefore, CSR means upholding the overall balance between the society and the environment and also maintaining good practices within the organisation. In short, CSR is the triangular relationship among organisation, society and environment.

Question 2: How do you describe the current situation of CSR practices in Bangladesh?
Interviewee-19: As you know that it is the world's largest NGO and presently working on 12 countries. Majority of them are less developing countries whose economic, social and environmental conditions are not that much standard. In my organisation, we work for rural people, work for the development of the peoples who are living below the standard. For example, developing their educational level for

maintaining their gender and justice issues, for maintaining the disaster management situations as you know that Bangladesh is disaster prone country. All these activities are considered as the part of our CSR activities. Another very crucial activity that we are working actively for the climate change issues by correlating ourselves with the government and taking necessary initiatives to increase the awareness towards climate change, i.e., for what to do or what not to do for regarding the recent climate change issue. And in our country if you consider the other sectors, then I can say there are several MNCs, RMG, textile and leather industry, who are in the leading positions in the present time. Besides, heavy steel industries, reputed food and pharmaceutical industries are available in Bangladesh. In terms of CSR practices, MNCs are quite impressive. For example, one of the leading multinational pharmaceutical company (GSK, a UK based pharmaceutical company) who makes some campaigns every year regarding vaccination where they provided free vaccination to the poor women and their children. Nowadays they are working on the hilly areas for preventing the Malaria disease as well as creating awareness and providing necessary vaccination and medicine. That means they are concerned about the health issue of the rural people. On the other hand, RMG sector is also performing CSR activities actively, which is basically internal CSR activities, e.g. improving internal working environment, providing childcare, welfare facilities for their employees as you know more than 80% employees are women, who are from under developed areas of Bangladesh. Now if you consider steel industry, there are few reputed steel industries (such as BSRM, AKS) who are running educational institutions and hospitals to provide free education and medical treatments for their employees' children and also for local community under the philanthropic CSR or charity program. Thus, all the above-mentioned activities are the part of CSR practices from corporate sides in Bangladesh, which is not satisfactory as we are one of the highly populated country in the world with minimum resources. So, Bangladesh has to go for a long way to set a benchmark in terms of CSR practice.

Question 3: What about the involvement of hotel sector (4 & 5 stars hotel) in CSR practises?
Interviewee-19: As an environment, health and safety professional, I have visited a good number of 4 & 5-star hotels in the country and in abroad for seminar, workshop or business meeting purposes. In Bangladesh, I found some hotels who are performing CSR activities in a very good way. For instance, providing pure drinking water to the poor and disadvantaged people, helping the children of employees for proving education. Some of the hotels are good in environment issues and maintaining governmental rules and regulations. However, the total number is very few, may be 20% to 30% from total number of hotels.

Question 4: Does your organisation or the other NGOs in Bangladesh have any responsibility to monitor the CSR practices of the hotel sector?
Interviewee-19: Actually, my organisation has few residential lodge and training centre in all over the Bangladesh which are close to 4 & 5-star hotel in terms of

amenities that we provided but not ranked yet as a 4 & 5-star hotel. We monitor their internal CSR activities but not the other hotels i.e., not the overall hotel industries CSR activities.

Question 5: What are the key drivers and barriers under the economic dimension of CSR in hotel sector?

Interviewee-19: As per my understanding, the economic drivers that motivate the hotel industry towards CSR practices include: brand image (one of the main economic driver), to be listed in the stoke market/ share market, capital of the company, getting permission and approval from the concerned authority. In addition to these, I believe increasing employee motivation, developing the employee engagement and reducing the employee dissatisfaction regarding the internal working environment are some of the driving forces for both the economic and social dimension of CSR. Particularly, if the work environment is good i.e., if you maintain the internal CSR properly then it will make commendable impact externally (on society and on environment) as well. Additionally, the turnover rate will be very low and efficiency will be increased. In short, make the employee loyal to the company/industry because they are the representative of the company and they will disseminate all the good internal practices to the outside which will create good company reputation and as a result customer will be interested in that hotel to stay in. Most of all, economically it (all the employee related issues mentioned above) will play a long term vital role to generate the revenue. In terms of customer perspective, in our country we have some customers who are not only highly educated but also aware about CSR issues. For example, one foreign customer come to one of our training centres come residential lodge and when he observes that the overall security issues are not fulfilled here as per his expectation then he just left from the lodge without taking any excuse from us. Moreover, when responsible customers are observing that your hotel/organisation is not maintaining the social or environmental activities and are operating in a non-responsible way, they automatically leave the organisation. Besides, as you know we normally do so many awareness creating seminars with reputed organisation as jointly and we are selecting the organisation to become our joint partner and venue based on the assessing some parameters such as whether it is environmentally complained or whether it is socially complained or whether it has a good reputation. Therefore, apart from employee satisfaction, customer satisfaction is an effective driving force under economic dimension of CSR. On the other hand, the mass people from Bangladesh are not highly educated and the concept of CSR is still in evolving stage. Only those who are working for organisation or corporate sector they know about CSR but the other portion who are not working for organisation or corporate sector, they do not know much about CSR which is one of the main barriers. Because if they would know what should be done by the hotel towards society, community and the environment then definitely the hotel sector would face some pressures to involve themselves into CSR practices. More specifically, it is a sort of pressure from local community, which has direct influence on the society and has long term influence on the economy.

Additionally, lack of willingness of the organisation is a barrier as because of not having any mandated regulation for CSR practice.

Question 6: What are the key drivers and barriers under the social dimension of CSR in hotel sector?

Interviewee-19: My understanding about social drivers is all the forces that are directly related to the society. If I want to do a business here, then I have to fulfil or maintain few things which are related to society. From my view, fulfil the regulatory requirement (i.e. permission or approval from the government, department of environment, labour authority, local administration) is one of significant drivers under social dimension of CSR. If you are able to manage all those requirements by setting some standards then you will be able to get licence to operate your business. One example I want to share is that in Bangladesh context there is a new law that if you want to run a generator or captive power plant over one hour, you have to take environmental clearance. And if you want to go for environmental clearance then you have to do environmental impact assessment first and consequently you have to work with environmental issues. After complying the environmental issues then you will get the approval for using the generator. Accordingly, the environment and the social things are correlated to each other. Another social driver is stakeholders' requirement (maintain free spaces, technological issue, afar stationers). In addition, customers' requirement or demand, suppliers' requirement, and internal awareness of the organisation (i.e. placing the right people in the right place), the rapport between the local community and the organisation, are also very crucial social drivers. Conversely, in Bangladesh, there is no set or established benchmarks yet for CSR practice that can follow the organisation. So, it is very difficult to judge an organisation that what he is doing, what's his standard and what should be done. Besides, lack of governmental rules enforcement, limited workforce, lack of skilled workforce, and corruption are some notable social barriers.

Question 7: What are the key drivers and barriers under the environmental dimension of CSR in hotel sector?

Interviewee-19: Maintaining the environmental standard set by the government is the most important environmental driver if you want to run a hotel or a business. And then proper government enforcement to implement the environmental law even though there is now separate law for hotel industry. Conducting environmental campaigns and take initiatives. For example, one of the companies, named, IDLC, from financial sector, they are conducting environmental campaign in the secondary school level and teaching the students that what is environment, what are the good things for environment and what are the harmful things for the environment. And it is a long-term initiative to provide environmental education and knowledge to the next generation of the country. Another environmental driver is green office concept. Nowadays maximum offices are trying to maintain green office concept for reducing GWP (global warming particles which are responsible for decaying the ozone layer in the atmosphere and produce from ACs, refrigerators), by controlling the AC

ingestion, and also reduce the paper consumption in the daily office work. On the contrary, the lack of monitoring and the lack of proper execution of environmental laws along with inadequate workforce are the main environmental drawbacks in the implementation environment CSR. Lack of updated technology is another environmental barrier. For example, in china they have invented some energy efficient light, known as IPS light, will provide light up to two hours during the load shedding. So, we replace all the light bulb by the IPS light then apart from saving energy and money, it will contribute to the national energy grid as well. In addition to these, the dearth of environmental awareness training is another environmental drawback. Organisation should arrange environmental seminar and environmental awareness training for the employees, for the societies, and even for the customers.

Sample 3: Interviewee NI-5 (Government Regulatory Officials)

Question 1: How do you explain the term Corporate Social Responsibility (CSR)?
Interviewee-13: We, who are living on this society, have some responsibilities to the society, and to the environment, maybe as human being or as business organisation. But when you are talking about corporate social responsibility or CSR, then as per my view is, all the business organisations should have some commitment to the community, society, environment and on the top, country's economic development rather than doing their own business. And if the business organisations are maintaining their commitment towards community, society, environment and country's economic development, then you could say that they are involved in CSR practices. That's my opinion about CSR.

Question 2: How do you describe the current situation of CSR practices in Bangladesh?
Interviewee-13: Actually, I do not have adequate information about CSR practices of all the business sectors in Bangladesh. But I observed that banking sector is already maintaining a good practice of CSR in Bangladesh. For example, they are participating in the socio-economic development of Bangladesh such as they are involved in education, health and rural development programs. Simultaneously, they provided medical support to acid-violence-affected women in collaboration with others. They are also contributing for the environmental protection such as tree plantation, natural environment preservation, environmental awareness building programs, etc. So like banking sector, all other business sectors should also contribute to the economic development, social development along with environmental sustainability.

Probing Question: What about hotel sector? Are they practising CSR?
Interviewee-12: I do not think so that hotel industry of Bangladesh is performing CSR activities. Maybe, a few top-rated hotels, say 4 & 5-star hotels are doing some social

and environmental activities. But their activities are not that much visible and satisfactory as the hotel industry, itself, is facing several difficulties such as season-based business concern, lack of cooperation and coordination with several authorities, e.g. local government, DoE (Department of Environment), PDB (Power Development Board), and WASA (Water and Sewerage Authority).

Question 3: What are the government expectations from the Bangladesh's hotel sector regarding CSR practices?

Interviewee-13: Before telling about the national along with local government expectations, I would like to say most of the hotel owners have lack of proper CSR knowledge. They even do not know that they have some responsibilities to the society and environment. They are doing their business within the society and environment. They are consuming natural resources, but they do not bother about their adverse impact which they create on the environment. If they destroy the natural beauty and resources because of their unawareness, they can generate revenue for the time being, but in the long run their business will not sustain due to the shortage of tourist. We, on behalf of development authority, sat with them several times to discuss about STP (to prevent canal base pollution) and ETP (to prevent effluent base pollution). When we sat first to exchange views about central STP and ETP, they did not accept us cordially, and they thought we were against of them and their business. But after successful discussion they realised the necessity of STP and ETP. So first of all, government expects from them responsible business operation, then to participate actively in the community development activities and lastly to save the environment from all types of pollutions because the existence of their business depends on the existence of good and healthy environment.

Question 4: Does your department/agencies have any regulations to monitor hotel CSR practices in Bangladesh?
Interviewee-13: Yes, we do have regulations against illegal activities of hotel industry such as law breaking, drugs selling, gambling, prostitution etc. We frequently monitor all kinds of their activities whether it is positive or negative. If we find any harmful activities such as dumping waste in public place at night, discharging contaminated water to road side canal, manipulating unauthorised water and electricity connection, or any unsocial activities at the darkness of night, or any unplanned infrastructure, we notify them instantly about them activates. We regularly meet them to get updated information about their CSR and other activities.

Question 5: What are the key drivers and barriers under the economic dimension of CSR in hotel sector?
Interviewee-13: If you are talking about economic drivers that motivate the hotel sector into CSR practices, firstly I have to say that it is the good image of the hotel in the society. Then I would say improved tourism and hospitality policy because to survive in this sector good policy is a must. Even though there are Bangladesh

Tourism Board, Bangladesh Parjaton Corporation under the Ministry of Civil Aviation & Tourism of Bangladesh, but the overall situation of tourism and hospitality sector is not satisfactory in terms of the presence of global tourists. The next one is pressure from tourist/customer because if you are able to fulfil your customer/tourist/guest's demand (what they want or expect from your hotel), then their satisfaction level will be high and if they are satisfied then they will visit again and again. Then, business friendly tourism and hospitality environment, and government initiatives are also economic drivers. Conversely, as to generate financial wealth or revenue is the core intension of any business, so adequate presence of tourist is an essential prerequisite. However, due to the reasons such as political instability, deterioration of law and order, lack of tourism friendly atmosphere, and absence of separate tourist zone, day by day the number of foreign tourists is decreasing. I would also consider all those factors as the drawbacks under economic dimension of CSR for hotel sector. Apart from these, unavailability of capitals allocation or funding for CSR activity purpose and lack of owner's knowledge about CSR are also economic barriers.

Question 6: What are the key drivers and barriers under the social dimension of CSR in hotel sector?

Interviewee-13: Drivers under social dimension of CSR for hotel sector include: strictness of government, governmental motivation for owners, active participation of NGOs and other social organisations, community awareness, pressure from regulatory authority, and vibrant role from local administration. On the other hand, social barriers include: political disturbance (with the help of political leaders they used to break the rules and regulations), agency/department wise corruption, extortion, lack of awareness of cleanliness (like randomly throwing wastage everywhere), concern of safety and security, lack of education, and cultural diversity.

Question 7: What are the key drivers and barriers under the environmental dimension of CSR in hotel sector?

Interviewee-13: Cox's Bazar Development Authority has been created for building Cox's Bazar city as a reputed tourist city not only in Bangladesh, but also in the world as we have the longest natural beach in the world with diverse natural beauty and St. Martin's Island, the only coral island in Bangladesh. So, building environmental awareness (for owners, employees, suppliers, and mass people) is the core environmental driver for hotel sector's CSR practice. In addition to this, proper execution of existing environmental laws and environmental training can act as driving force under environmental dimension of CSR. In opposition, lack of environmental management system (establishment of central STP, ETP, and common dumping zone) is one of the key barriers of environmental dimension of CSR. Besides, lack of modern environmental technology and lack of proper monitoring system are also considered as the drawbacks of environmental CSR.

Appendix C: Questionnaire

[This PhD study will attempt to explore the drivers and barriers of CSR implementation in 4 and 5-star hotels from three major cities (Dhaka, Chittagong, and Cox's Bazar) in Bangladesh. All information received from this PhD research will be treated with the upmost confidentially and anonymity as well as will be kept under lock and key and destroyed in accordance with universities policies and procedures]

Part-I: Respondents Profile

❖ *Please tick (√) the following variables (one box only)*

1. Gender:

☐ Male   ☐ Female

2. Age Group:

☐ 18-25 Yrs   ☐ 26-35 Yrs   ☐ 36-49 Yrs   ☐ 50-65 Yrs   ☐ Over 65 Yrs

3. Educational Qualification:

☐ Secondary   ☐ Higher Secondary   ☐ Bachelor   ☐ Post graduate   ☐ Vocational

4. Employment Status:

☐ Student   ☐ Professional   ☐ Self-employed   ☐ Unemployed   ☐ Others

5. From which country you are from (Please mention the country name):

   Country Name:…………………………………….

6. Purpose of Visit:

☐ Visit relatives/friends   ☐ Business   ☐ Holiday/Leisure   ☐ Study
☐ Attending   conference/meeting

Part-II: Main Research Questions

Please rate your level of agreement/disagreement towards following CSR aspects performed by the hotel you stayed at on a seven-point scale where 1 = "Strongly Disagree", 2 = "Disagree", 3 = "Somewhat Disagree", 4 = "Neither Agree nor Disagree", 5 = "Somewhat Agree", 6 = "Agree", 7 = "Strongly Agree".

No	Social Aspects	1	2	3	4	5	6	7
The hotel where I stay in:								
Q1	is built in a style that fits into the cultural environment where it is located and portrays an environmentally friendly image							
Q2	promotes local culture and heritage							
Q3	mostly serves locally produced food and drinks							
Q4	introduces their guests to the local customs and traditions and asks their guests to respect those							
Q5	behaves ethically in dealing with guests							
Q6	upholds protocol to prohibit illegal practices within the hotel premises (e.g. pornography, gambling and drug abuse)							
Q7	does not involve in price fixing and unfair competition during peak season							
Q8	provides eco-friendly and essential services to the guests for 24/7							
Q9	fairly resolves guests' complaints and disputes							
No	Environmental Aspects	1	2	3	4	5	6	7
The hotel where I stay in:								
Q10	has water saving features (e.g. using eco-friendly faucets and toilet, stop leakage from faucets or showerheads)							
Q11	uses key cards that turn power to the room on and off							
Q12	uses energy efficient light bulbs							
Q13	uses occupancy sensors used to control lighting							
Q14	encourages guests to reuse towels and bed linen							
Q15	has separate recycling bins inside the room (for paper, plastic and glass bottles)							
Q16	has safety features for guest (in case of fire, earthquake)							
Q17	provides environmentally friendly products (i.e. low toxicity, organic or locally grown/made)							
No	Tourist Demand	1	2	3	4	5	6	7
The hotel where I want to stay:								
Q18	is expected to communicate to its guests about its environmental practices							

Q19	should reduce environmental impacts on society							
Q20	is to be engaged in community involvement for improving its community's quality of life							
Q21	is keen to support non-governmental organisations working in problematic areas							
Q22	Should save and use water and energy efficiently, and utilizes renewable energy, and reduce and recycle waste.							
Q23	must use natural resources in a sustainable manner							
Q24	should provide more environmental products and services							
Q25	must fulfil environmental laws and regulations							

Thank You for Your Cooperation!

Appendix D: Measurement Model for Pilot Study
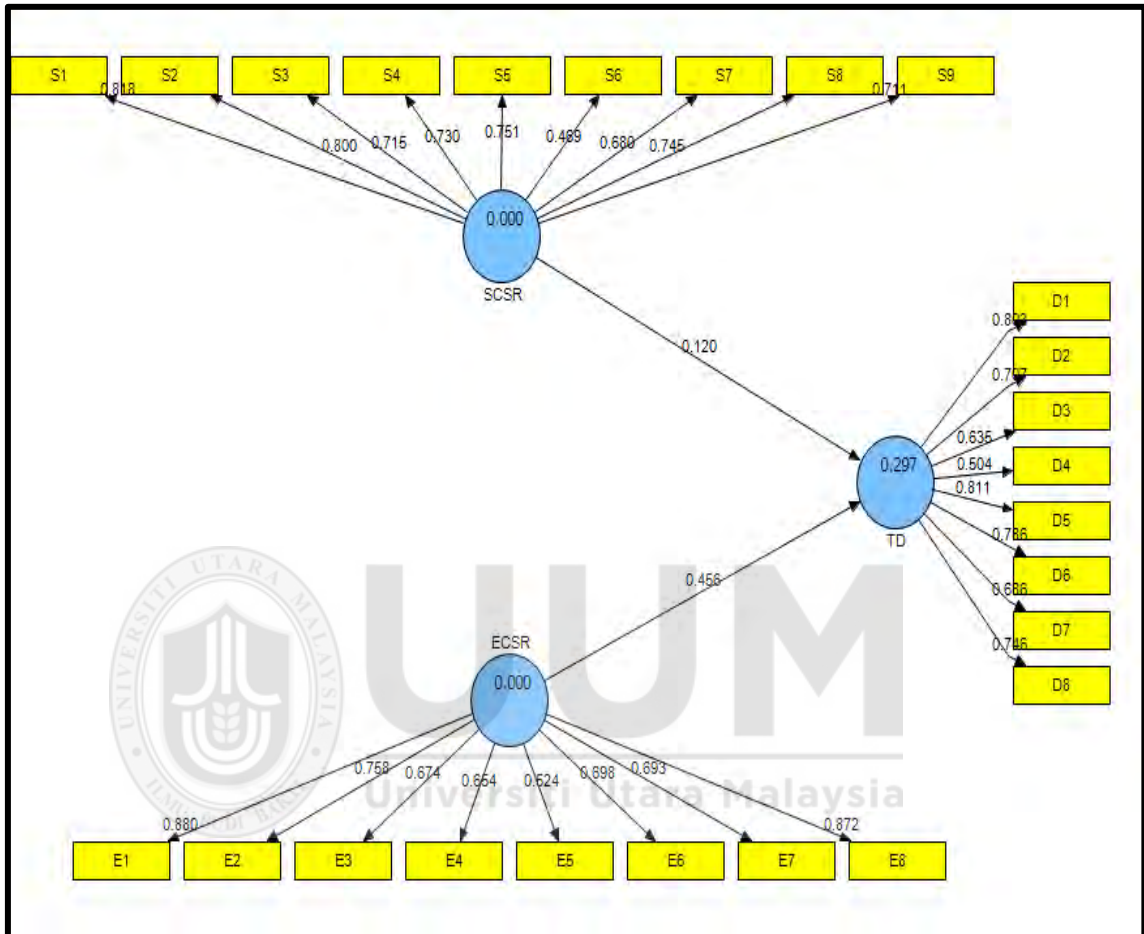
Appendix E: Initial Measurement Model