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Corporate Social Responsibility Communication on the Websites of Tourism Firms in Tanzania

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Abstract

This study investigates how Corporate Social Responsibility (CSR) information is communicated on the websites of tourism firms in Tanzania. Specifically, the study assesses the quantity, prominence and style of presentation of CSR information on the websites. Data was collected through a content analysis of the websites of the member firms of the Hotel Association of Tanzania (HAT) and Tanzania Association of Tour Operators (TATO). The findings reveal that about 50% of tourism firms disclose their CSR information on their websites. Also, about 57% of tourism firms disclose a minimal amount of CSR information (1 to 2 pages), 31% place their CSR information prominently on the homepage, 54% present their CSR information using textual format only and 38% of websites allow interaction with stakeholders for inquiries and feedbacks. Moreover, the study highlights that hotels are more effective in utilizing websites for CSR communication than their tour operators, suggesting that firm size and industry subsectors influence variations in CSR communication practices. The findings imply that tourism firms in Tanzania recognize the crucial role of websites in corporate communication including CSR communication. However, tourism firms need to improve their CSR web communication by enhancing the volume, prominence, multimedia-rich content and interactivity of web-based CSR communications. Further research focusing on specific subsectors and exploring strategies for enhancing CSR communication on tourism websites could provide valuable insights.

Keywords: Corporate Social Responsibility, Websites, CSR Communication, Tourism Firms, Hotels, Tour Operators, Tanzania.

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Introduction

Corporate social responsibility (CSR) has become a vital aspect of contemporary business operations, as organizations increasingly recognize the need to align their practices with the expectations of diverse stakeholders, including customers, employees, investors, and local communities (Wong, Kim & Lee, 2022). By incorporating CSR considerations into their core strategies, companies can contribute to sustainable development, create shared value, and enhance their long-term competitiveness (Porter & Kramer, 2011). The importance of CSR is particularly pronounced in the tourism industry, given its reliance on natural and cultural resources and its potential impacts on the environment and host communities (Medrado & Jackson, 2016). As such, tourism firms are uniquely positioned to embrace CSR practices that address critical issues such as sustainable resource management, environmental conservation, community development, and cultural preservation, thereby fostering responsible growth and promoting positive outcomes for all stakeholders (Camilleri, 2020).

Effective communication of corporate social responsibility (CSR) efforts is crucial for businesses as it enables them to build trust, enhance their reputation, and engage stakeholders in their CSR initiatives (Okumus, Kuyucak, Koseoglu & Sengor, 2020). By transparently and proactively communicating their CSR practices and outcomes, organizations can demonstrate their commitment to responsible behaviour and address the concerns of diverse stakeholder groups (Adams, 2008). Various channels can be employed for CSR communication, including traditional methods, such as annual reports, CSR reports, and press releases, as well as digital platforms, such as corporate websites, social media, and blogs (Unerman, 2008). The choice of communication channels and strategies should be tailored to the needs and preferences of the target stakeholders, taking into account factors such as accessibility, credibility, and interactivity (Etter, Fieseler & Whelan, 2019).

The emergence of digital technologies has significantly transformed the methods through which businesses communicate their corporate social responsibility (CSR) practices, positioning websites as a powerful medium for disseminating information and engaging stakeholders (Etter et al., 2019). Compared to traditional CSR communication channels, such as annual reports and CSR reports, websites offer numerous benefits, including cost-effectiveness, accessibility, and the potential for multimedia integration (Capriotti, 2011). Additionally, websites facilitate regular updates, enabling companies to convey real-time information about their CSR initiatives and performance (Morsing & Schultz, 2006). Despite the inherent advantages of websites, previous research suggests that companies have not effectively harnessed the communication features offered by this medium (Gomez, 2018; Georgiadou & Nickerson, 2020). Websites have often been utilized similarly to traditional media, such as newspapers, where unattractive text content is presented, disregarding the potential for multimedia content, as well as the opportunity for interaction with readers (Mason, Spencer, Barnett & Bouchie, 2023).

Extant research on CSR communication in the tourism industry has predominantly concentrated on developed countries, often overlooking the practices of firms in developing nations like Tanzania where massive environmental and social concerns can be observed

(Fifka, 2013; Khan, Hassan, Harrison & Tarbert, 2020). Moreover, the majority of these studies have investigated CSR communication via traditional channels, such as annual reports and CSR reports, while comparatively fewer have delved into the utilization of websites for CSR communication (Khan et al., 2020). Moreover, although there is a growing trend in studies examining CSR communication on websites (Khan et al., 2020), most of these studies tried to ascertain what is being reported (Fifka, 2013; Medrado & Jackson, 2016; Khan et al., 2020) rather than how it is reported. Another notable research gap is the lack of comparative analyses between subsectors of the tourism industry in terms of their CSR communication strategies (Goffi, Masiero, & Pencarelli, 2022). This lacuna in the literature underscores the necessity for a thorough examination of CSR communication on the websites of tourism firms in Tanzania.

Tanzania is an important context for examining CSR communication in the tourism industry, given its rich natural and cultural resources, including iconic attractions such as Mount Kilimanjaro, Serengeti National Park, Ngorongoro Crater, and Zanzibar (Suluo, Mossberg, Andersson, Anderson & Assad, 2023). The Tanzanian tourism industry has experienced rapid growth in recent years, contributing to economic development and job creation (Kyara, Rahman & Khanam, 2022). However, the industry also faces significant challenges related to environmental conservation, community development, and cultural preservation (Botha, Job & Kimario, 2021; Melubo & Doering, 2021). As a result, CSR initiatives within the Tanzanian tourism sector are of particular relevance to both the industry's long-term sustainability and the well-being of local communities and ecosystems (Suluo, et al., 2023).

In this study, we aim to investigate how CSR information is communicated on the websites of tourism firms in Tanzania, assess whether these firms effectively leverage the communication features provided by websites, and compare the practices between hotels and tour operators. By examining the similarities and differences in CSR communication strategies employed by these sub-sectors, we seek to understand the factors that influence their approaches to online CSR communication. The findings of this study will not only enrich the existing literature on CSR communication in the tourism industry but also offer valuable insights and recommendations for tourism firms in Tanzania and other developing countries striving to enhance their website-based CSR communication and stakeholder engagement.

The remainder of this article is structured as follows. First, we provide a brief overview of the literature on CSR communication, focusing on the role of websites as a channel for disseminating information and engaging stakeholders. We then present our research methodology, including the sample selection, data collection, and data analysis procedures. Next, we discuss the findings of our analysis, highlighting the key themes, patterns, and variations in CSR communication on the websites of Tanzanian hotels and tour operators. Finally, we offer conclusions and implications for theory and practice, as well as suggestions for future research in this area.

Literature Review

Corporate Social Responsibility

Corporate Social Responsibility (CSR) has garnered significant academic interest since the early 1950s (Bowen, 1953), witnessing a remarkable evolution in its conceptualization over the years. It is a concept which describes the nature of the relationship between businesses and society. However, it is understood differently by both academics and practitioners. Initially, CSR was predominantly focused on the philanthropic role businesses play in society, concentrating on corporate donations and community involvement (Carroll, 1991). However, as the understanding of CSR expanded, contemporary perspectives began to incorporate other dimensions of CSR beyond philanthropy. Carroll (1991) conceptualized CSR as a four-part construct comprising economic, legal, ethical, and philanthropic responsibilities. This model provided a broader understanding of CSR, suggesting that corporations are not only obligated to make profits and obey laws but also need to adhere to ethical norms and contribute to the betterment of society.

Apart from Carroll's (1991) conceptualization of CSR, scholars have also conceptualised CSR from the stakeholder theory (Freeman, 1984) perspective, which underscores the importance of addressing the needs and expectations of all stakeholders affected by corporate actions. In this view, CSR means managing a business in a way that can balance and integrate the diverse expectations of its stakeholders, such as employees, suppliers, customers, communities, and the environment. Another influential framework in understanding CSR is the triple-bottom-line approach (Elkington, 1997), which considers the interdependence of economic, social, and environmental aspects of business performance. This approach encourages companies to assess their performance not only based on financial outcomes but also on their contributions to the improvement of social welfare and environmental conservation. The triple bottom line has been instrumental in promoting the integration of CSR principles into corporate strategies and reporting practices, fostering a more holistic view of business success.

These various conceptualizations of CSR highlight its evolving nature and the growing recognition of the interconnectedness of business, society, and the environment. By integrating these perspectives, we can appreciate the complex and multifaceted role that businesses play in addressing the economic, social, and environmental challenges facing the contemporary world. Embracing CSR as a core aspect of corporate strategy enables companies to respond more effectively to stakeholder expectations, contribute to sustainable development, and create long-term value for both society and the organization.

Apart from CSR, there are other concepts which also describe the relationship between business and society such as corporate sustainability, business ethics, corporate citizenship, conscious capitalism, corporate stewardship, and creating shared value (Carroll, 2015). In the tourism industry, the relationship between business and society is commonly described by eco-tourism, ethical tourism, responsible tourism, sustainable tourism, green tourism, minimum impact tourism, pro-poor tourism and soft tourism concepts (Mihalic, 2016). Although the multiple concepts describing the business and society relationships emerged as

entirely different concepts in the past, their meanings overlap and are treated as synonyms (Carroll, 2015; Mihalic, 2016; Montiel, 2008; Montiel & Delgado-Ceballos, 2014; Van Marrewijk, 2003; Weber, 2008). Besides, in practice, social and environmental strategies in the firms, are titled using all these concepts interchangeably (Grewatsch & Kleindienst, 2017; Montiel, 2008). Therefore, an accurate assessment of the firm's overall business-society relationship cannot be achieved by focusing on the meaning of only one term (Grewatsch & Kleindienst, 2017). However, one of the concepts may be used as an umbrella term for a variety of business-society relations concepts (Montiel, 2008); which in this study is corporate social responsibility.

In the context of CSR, the tourism industry has been urged to adopt responsible practices that minimize negative impacts and maximize benefits for all stakeholders. This includes implementing environmentally friendly initiatives, supporting local communities, and promoting fair labour practices (Mihalic, 2016). By doing so, the industry can foster more sustainable development, enhance its reputation, and create competitive advantages (Weeden, 2002). Some examples of CSR initiatives in tourism include the development of eco-friendly accommodations, such as green hotels (Bohdanowicz, 2005), and the promotion of sustainable transport options, like cycling and walking tours (Dickinson & Lumsdon, 2010). In addition, community-based tourism projects have emerged as a way to empower local communities and ensure they benefit directly from tourism activities (Tolkach & King, 2015).

CSR Communication on Websites

Maignan and Ferrell (2004) assert that the effective execution of Corporate Social Responsibility (CSR) transcends the mere adoption of responsible practices, encompassing a nuanced appreciation for the necessity of astute communication regarding these initiatives to pertinent stakeholders. This argument underscores the pivotal role of proficient CSR communication in not only cultivating trust and fortifying organizational reputation but also in engendering meaningful stakeholder engagement in CSR endeavours (Du et al., 2010). It is within the purview of transparent and proactive dissemination of CSR efforts that organizations find the means to showcase their unwavering commitment to ethical conduct while simultaneously addressing the multifaceted concerns of diverse stakeholder cohorts.

According to stakeholder theory (Freeman, 1984), organizations are tasked with considering the interests of not only shareholders but also a broad spectrum of individuals and entities with a vested interest in the organization's activities. These stakeholders encompass diverse groups such as customers, suppliers, investors, directors, employees, governmental bodies, and others. Stakeholder theory underscores the significance of stakeholders' involvement in CSR communication processes emphasizing their pivotal role within the CSR domain (Du et al., 2010). Additionally, stakeholder engagement is crucial for ensuring the effective implementation and credibility of CSR initiatives (Gomez, 2018). Consequently, this study adopts a stakeholder theory perspective to examine how CSR message is framed to enhance communication with stakeholders.

Traditional channels of CSR communication, such as annual reports, CSR reports, press releases, and other printed materials, have historically served as foundational conduits for disseminating organizational CSR efforts and achievements (Capriotti, 2011). While these conventional mediums have demonstrated efficacy in reaching specific stakeholder demographics, they often encounter limitations concerning accessibility, interactivity, and real-time information dissemination capabilities inherent in digital platforms (Unerman, 2008). The advent and proliferation of digital channels, encompassing corporate websites, social media platforms, and corporate blogs, have heralded a paradigm shift in CSR communication dynamics, presenting a plethora of advantages over their traditional counterparts (Etter et al., 2019).

Digital platforms offer organizations an unprecedented level of cost-effectiveness, providing a scalable means of reaching global audiences at a fraction of the cost associated with traditional print media (Capriotti, 2011). Furthermore, the inherent accessibility of digital platforms transcends geographical barriers, empowering stakeholders from diverse backgrounds and regions to engage with CSR content seamlessly (Morsing & Schultz, 2006). The integration of multimedia elements, including videos, infographics, and interactive features, not only enhances the aesthetic appeal of CSR communication but also facilitates comprehension and retention of complex information (Capriotti, 2011).

Moreover, digital channels allow organizations to foster meaningful stakeholder engagement through interactive dialogue and feedback mechanisms, thereby forging deeper connections with stakeholders (Pollach, 2005). Real-time updates on CSR initiatives and performance metrics enable stakeholders to stay abreast of organizational activities, fostering transparency and accountability (Morsing & Schultz, 2006). Consequently, the burgeoning adoption of digital platforms for CSR communication reflects a strategic imperative for organizations seeking to enhance stakeholder engagement and align with evolving communication preferences in an increasingly digitized landscape (Kent & Taylor, 1998).

Websites have emerged as an indispensable tool for the dissemination of Corporate Social Responsibility (CSR) information and the cultivation of stakeholder engagement within the contemporary business landscape (Pollach, 2005). Offering a multifaceted array of advantages over conventional CSR communication channels, websites serve as dynamic platforms capable of facilitating real-time updates on CSR endeavours and performance metrics (Morsing & Schultz, 2006). This agility in content dissemination empowers companies to convey the latest developments in their CSR initiatives promptly, thereby fostering transparency and accountability (Du et al., 2010).

Furthermore, the versatility of websites extends beyond mere textual content, accommodating a diverse range of multimedia formats including images, videos, and interactive elements (Capriotti, 2011). This multimedia integration enhances the clarity, engagement, and aesthetic appeal of CSR messages, catering to the diverse preferences and learning styles of stakeholders (Pollach, 2005). By leveraging these interactive features,

companies can transcend traditional communication boundaries, fostering a deeper level of stakeholder involvement and comprehension (Cho et al., 2010).

Moreover, websites serve as conduits for two-way communication, enabling companies to not only disseminate CSR information but also to receive feedback and engage in dialogue with stakeholders (Cho et al., 2010). This interactive exchange facilitates a symbiotic relationship between organizations and their stakeholders, fostering a sense of inclusivity, trust, and collaboration (Kent & Taylor, 1998). Despite the myriad benefits afforded by websites in the realm of CSR communication, empirical evidence suggests that many companies have yet to fully harness the potential of this digital medium (Capriotti, 2011). This might be evidenced by the extent of firms using websites for CSR communication as well as the prominence, volume and style of presentation of CSR information on firms' websites.

Extent of Utilization of Websites for CSR Communication

Prior studies have examined the extent to which websites are used as a conduit for communicating CSR initiatives and revealed nuanced variations across different temporal, geographic, and industrial contexts. Early investigations, such as Amran's (2012) study conducted in Malaysia, illuminated the prevalence of limited CSR communication through corporate websites, suggesting a nascent stage of website utilization for CSR purposes within developing economies. Similarly, Chaudhri and Wang's (2007) findings in the Indian IT sector underscored the sparse dissemination of CSR information online, with a mere 30% of companies embracing this digital medium for CSR communication, signalling a lag in website integration for CSR reporting among emerging economies.

Similarly, within the tourism industry, Moisescu's (2015) examination of Romanian travel agencies revealed that only 10% of these firms utilize their website space for CSR-related content, albeit without formal CSR reports, indicative of a nascent stage of CSR communication within the tourism sector of developing countries. However, recent trends, as identified by Baniya and Thapa (2021), suggest an increasing adoption of website platforms for CSR communication among tourism SMEs, reflecting a gradual shift towards digital engagement with CSR initiatives within the tourism sector of developing economies.

In addition, recent studies conducted in developed countries shed light on a more advanced stage of website integration for CSR communication within the tourism industry. Ettinger, Grabner-Krauter, and Terlutter's (2018) examination of CSR practices among CSR-certified Austrian hotels revealed a near-universal incorporation of CSR information on hotel websites. This suggests a mature state of CSR communication within developed economies. Kunz (2016) found that over 80% of Fortune 500 companies included CSR-related information, with variations based on company size, location, and industry. This suggests that large firms are more likely to use their websites for CSR communication.

Furthermore, Medrado and Jackson (2016) noted variations in CSR communication within the tourism sector, highlighting the relatively higher proactivity exhibited by lodging firms compared to other entities, underscoring the sector-specific dynamics influencing CSR communication strategies even within developed economies. Thus, the utilization of corporate websites for CSR communication exhibits a complex interplay of temporal

evolution, geographical disparities, and industry-specific factors, with implications for both the tourism industry and other sectors across developing and developed economies alike.

The prominence of CSR Information on Websites

Prominence, denoting the visibility and accessibility of CSR information, emerges as a critical factor influencing stakeholder engagement and access to CSR-related content (Gomez, 2018). Scholars emphasize the strategic placement of CSR information within prominent website locations, such as the homepage, to enhance stakeholder access and perception of enhanced CSR commitment (Gomez, 2018). However, empirical evidence suggests a disparity between theoretical recommendations and actual practice, with many companies failing to provide intuitive prominence to their CSR content, thereby limiting user experience and stakeholder engagement. For instance, Palazzo, Voller, and Siano (2020) note a relatively lower prominence of CSR information on the websites of banks compared to firms in other industries, reflecting potential differences in CSR communication priorities and strategies across sectors. This finding is corroborated by Georgiadou and Nickerson (2020), who found limited prominence of CSR content on the websites of banks in the UAE, highlighting sector-specific nuances in CSR communication practices. Conversely, sectoral analyses reveal instances of better prominence of CSR information within specific industries. For example, Chaudhri and Wang (2007) observed higher prominence of CSR content on the websites of IT companies in India, suggesting variations in CSR communication practices across industries. Similarly, in the tourism industry, Castillo and Villagra (2019) found that approximately 50% of hotels feature CSR links on their homepages, with others providing access through the "About Us" section, indicating sector-specific approaches to CSR communication within the hospitality industry. Generally, the literature suggests that CSR information is given little to average prominence on the websites of various firms something that suggests little significance given to CSR information.

The volume of CSR Information Communicated on Websites

The volume of Corporate Social Responsibility (CSR) content disseminated on corporate websites serves as a tangible indicator of a company's commitment to CSR and its willingness to share its achievements and initiatives with stakeholders. However, prior empirical literature suggests the existence of a spectrum of the amount of CSR information reported on corporate websites, ranging from comprehensive and detailed disclosures to minimal or sporadic mentions, with the majority of firms opting for minimal or sporadic disclosures. For instance, Chaudhri & Wang (2007) noted a trend among Indian IT companies towards presenting minimal CSR content on their websites, suggesting potential challenges or limitations in CSR communication within this sector. Similarly, Darus, Hamzah and Yusoff (2013) observed a prevalence of low quantities of CSR information on corporate websites in Malaysia, with a predominant focus on community-related aspects. This pattern may reflect contextual factors such as regulatory environments, cultural norms, and industry-specific dynamics shaping CSR communication practices. Furthermore, Georgiadou & Nickerson (2020) highlighted the limited nature of CSR information on the websites of banks, with only a minority offering comprehensive CSR reports. This finding underscores the importance of sector-specific analyses in understanding the nuances of CSR communication practices and the varying

degrees of transparency and disclosure across different industries. In the context of the tourism industry, Wong, Leung, and Law (2015) observed that hotels tend to provide limited CSR content, often focusing on narrowed CSR themes rather than offering comprehensive coverage of CSR initiatives. This sector-specific observation suggests potential opportunities for hotels to enhance their CSR communication strategies and broaden the scope of topics covered on their websites to align with evolving stakeholder expectations and CSR imperatives.

Style of CSR Information Presentation on Websites

The style of CSR presentation on websites, encompassing the inclusion of rich elements such as visual appeal and attractiveness, is another critical aspect of CSR communication. To enrich the CSR presentation on the website, the company should embed media-rich elements such as the use of graphics, hyperlinks and videos which can ensure that the CSR presentation is more attractive and able to increase consumer understanding of the intended message (Lodhia, Jacobs & Park, 2012). Gomez (2018) also highlighted the importance of supporting materials such as videos, photos, and animations to make the information appealing to users. Lu, Kim, Dou, & Kumar, 2014 suggest that media richness plays a significant role in increasing consumers' motivation and ability to digest information and ultimately understand the intended message.

Nevertheless, empirical literature suggests that most corporate websites present their CSR information mostly using texts with little multimedia-rich content. For instance, Chaudhri & Wang (2007) found that the websites they studied were basic, lacking creativity, multimedia, and interactivity. Similarly, Georgiadou & Nickerson (2020) observed that the majority of banks primarily use text for CSR information, with only about 25% employing a combination of text and visuals. Furthermore, Kucukusta, Perelygina and Lam (2019) observed that video content used by hotels in the communication of their CSR information on social media received the highest engagement than their corresponding textual information. This indicates that despite the usefulness of multimedia CSR information, firms still do not exploit this opportunity to enhance their CSR communication.

In addition to visual content, the ability of websites to allow readers' interactivity by providing feedback is another important aspect of website design (Gomez, 2018). Websites serve as conduits for two-way communication, enabling companies to not only disseminate CSR information but also to receive feedback and engage in dialogue with stakeholders (Cho et al., 2010). This interactive exchange facilitates a symbiotic relationship between organizations and their stakeholders, fostering a sense of inclusivity, trust, and collaboration (Kent & Taylor, 1998). Gomez (2018) observed that companies were not employing websites to promote feedback and interactivity regarding the CSR information disclosed on the websites. Similar observations were noted by Chaudhri and Wang (2007) and Castillo and Villagra (2019) regarding the IT firms and hotels respectively.

These studies collectively indicate that while there is growing recognition of the importance of CSR reporting on corporate websites, there is considerable minimal effective utilization of website features to enhance CSR communication. The studies indicate firms mostly communicate minimal, less prominent, textual CSR information with little possibility of

interaction with stakeholders. The review also indicates the small number of empirical studies that have examined the tourism industry in general and the lack of studies that focus on the tour operation subsector.

Methodology

This study's methodology was rooted in a comprehensive content analysis framework, focusing on the CSR communication strategies of tourism firms in Tanzania. The primary data sources were the websites of hotels and tour operators, specifically those listed on the members' directories of the Tanzania Association of Tour Operators (TATO) and the Hotels Association of Tanzania (HAT), encompassing 203 tour operators and 186 hotels.

The initial stage involved confirming the accessibility of these websites and whether they are in English or Swahili, the languages understood by the researcher. It was found that 181 hotel websites (97%) and 179 tour operator websites (88%) were accessible and were in English, with none in Swahili. The next step was to ascertain the presence of CSR information, adopting a broad search approach for CSR-related terms, including a range of keywords from "conservation" to "responsible tourism," as well as a review of the "About Us" section, which occasionally houses CSR information. The results indicated that the websites of 66 tour operators (37%) and 113 hotels (62%) reported CSR information. It was further noted that hotels were sometimes in a chain of accommodation properties. While each hotel was listed as a standalone member of HAT in the directory, they shared the website, and so CSR information was reported for all of them. Thus, the number of hotels' websites reporting CSR information was 29. In total, at this point, 95 websites were available for further review. Firms that lacked a corporate website in English or a dedicated CSR section were excluded from further analysis to maintain the focus on substantive CSR communication.

Upon establishing the presence of CSR content, each of the 95 websites was systematically reviewed to determine the extent and style of CSR communication. CSR content was printed, and downloadable materials, such as CSR reports, were downloaded for a more in-depth analysis. To evaluate the prominence of CSR information, we considered the location of CSR links on the websites and the existence of standalone CSR web pages. The volume/quantity of CSR information was categorized based on the number of web pages dedicated to CSR topics, following the operational definitions by Chapple and Moon (2005) for minimal (1 – 2 pages), medium (3 -10 pages), and extensive (more than 10 pages) CSR content. The readiness to produce a dedicated CSR report was also included as a measure of the company's commitment to CSR, according to Chapple and Moon (2005). The presentation style of the CSR information was evaluated based on whether it was text-only, balanced (mix of text and multimedia), or multimedia-only. In addition, websites were evaluated on whether they have mechanisms that may allow visitors to comment (message replies), send feedback (contact information) or a link to the social media account of the firm.

The reliability of the content analysis was enhanced through an interrater agreement process. Both the author and a research assistant independently evaluated a third of the sample, achieving a 100% interrater agreement upon discussion.

Findings

Accessible Websites

The study evaluated the accessibility of websites belonging to tourism firms in Tanzania, with a particular focus on language accessibility and overall web presence (Table 1). Tour operators demonstrated a high level of website accessibility, with 88% of their websites accessible in English. This indicates a robust digital presence and an orientation towards international accessibility, as English is a widely used lingua franca in global tourism. However, only a marginal 3% of tour operator websites were accessible in languages other than English, reflecting a minimal emphasis on non-English speaking markets. A small percentage of tour operator websites (3%) were not accessible, and 5% of tour operators did not have any website presence.

Hotels showed a greater degree of website accessibility in English, with 97% having websites accessible in this language. This underscores an even stronger engagement with a potentially global clientele. Non-English accessibility was nearly negligible at 1%. The percentage of hotels with non-accessible websites was minimal at 2%, and all surveyed hotels had a web presence, with none lacking a website address.

In total, 93% of the surveyed tourism firms had websites accessible in English, indicating a sector-wide prioritization of English for online engagement. Only 2% had websites accessible in other languages, pointing towards a significant opportunity for reaching non-English speaking tourists. The overall percentage of firms without accessible websites stood at 3%, and those without any website addresses constituted another 3%.

Table 1: Accessible Websites

	Tour Operators		Hotels		Total	
	Firms	Per cent	Firms	Per cent	Firms	Per cent
Accessible Websites (In English)	179	88%	181	97%	360	93%
Accessible Websites (Not in English)	6	3%	1	1%	7	2%
Website Not Accessible	7	3%	4	2%	11	3%
No website addresses	11	5%	0	0%	11	3%
Total	203		186		389	

Extent of Utilization of Websites for CSR Communication

Table 2 indicates that the number of hotels whose websites contain CSR information is 113 accounting for 62% of all firms with accessible websites. This leaves 68 hotels whose websites do not contain CSR information - equivalent to 38% of all firms with accessible websites. However, if we consider each chain of hotels as a single firm (since they share a website and report CSR information as one unit), the number of hotels whose websites contain CSR information is 29 accounting for 43% of all accessible hotels' websites. On the other hand, hotels whose websites do not report CSR information are 38 accounting for 57% of all accessible hotels' websites. This indicates that there are more hotels' websites which do not report CSR information than those which do report.

In addition, the findings suggest that chains of hotels have higher readiness (89%) to report CSR information on their websites than their counterparts who are not affiliated with chains of hotels. This may be interpreted as large hotels (chains of hotels) have a higher readiness to report CSR information on their websites than small hotels (non-chain hotels). Also, the average number of hotels in the chain of hotels reporting CSR information on their websites is around 6 hotels, while for those which do not report is around 3 hotels. This further suggests that hotel size influences the decision to include CSR information online.

The number of tour operators whose websites contain CSR information online is 66 accounting for 37% of all accessible websites in English. On the other hand, tour operators whose websites do not contain CSR information are 113 (63% of all accessible websites in English). Therefore, the majority of tour operators do not include CSR information on their websites.

Table 2: Websites Communicating CSR Information

	Hotels		Tour Operators		Total	
	<i>Firms</i>	<i>Per cent</i>	<i>Firms</i>	<i>Per cent</i>	<i>Firms</i>	<i>Per cent</i>
Communicating	113	62%	66	37%	179	50%
Not Communicating	68	38%	113	63%	181	50%
Total	181		179		360	
	<i>Websites</i>	<i>Per cent</i>	<i>Websites</i>	<i>Per cent</i>	<i>Websites</i>	<i>Per cent</i>
Communicating	29	43%	66	37%	95	39%
Not Communicating	38	57%	113	63%	151	61%
Total	67		179		246	

In general, about 50% of the firms under study report CSR information on websites. This indicates a satisfactory level of awareness among tourism firms of the importance of using websites to communicate their CSR information. The use of websites to communicate CSR information is higher among hotels than among tour operators. In addition, it is higher among hotels affiliated with chains of hotels than non-chain affiliated hotels.

The prominence of CSR Information on the Websites

Table 3 indicates where on the websites of tourism firms in Tanzania CSR information is placed. The analysis categorized the firms into two primary sectors: tour operators and hotels. For tour operators, a minority (27%) showcased CSR information via a primary link on their homepage. In contrast, a substantial majority (73%) opted to position their CSR information under secondary links. A nominal 8% of tour operators have established standalone websites dedicated exclusively to their CSR endeavours. Hotels demonstrated a marginally higher inclination to feature CSR information prominently, with 38% providing a primary link on their homepage. However, similar to tour operators, a majority (62%) placed CSR information under other links. Notably, nearly one-third (31%) of hotels have developed

standalone websites for their CSR information, indicating a potentially greater commitment to CSR visibility.

Table 3: Location of CSR Primary Link on Websites

CSR Primary Link Location	Tour Operators		Hotels		Total	
	Firms	Per cent	Firms	Per cent	Firms	Per cent
On Home Page	18	27%	11	38%	29	31%
Under Other Links	48	73%	18	62%	66	69%
Total	66		29		95	
Standalone CSR Websites	5	8%	9	31%	14	15%

Overall, when aggregating the data, 31% of the firms analyzed display CSR information as a primary link on their home pages. The majority (69%) include CSR information as a subordinate element, accessible through other links. A considerable proportion (15%) of the total firms have taken the initiative to create standalone websites for CSR, highlighting a dedicated channel for communicating their social and environmental efforts. These findings suggest that while CSR is a recognized component of business communication for tourism firms in Tanzania, its prominence varies, with a general tendency towards less immediate visibility on the main homepage. The data also indicates a sector-specific approach to online CSR communication, with hotels more frequently providing higher prominence to CSR information on their websites compared to tour operators.

The volume of CSR Information on Websites

The study scrutinized the amount of Corporate Social Responsibility (CSR) content presented on the websites of tourism firms in Tanzania, distinguishing the depth of information into three categories: minimal, medium, and extensive. Within the domain of tour operators, as indicated in Table 4, the study found that a significant majority (65%) displayed a minimal extent of CSR information, encompassing 1-2 pages. A smaller fraction (24%) provided a medium range of CSR content, spanning 3-10 pages, while a mere 11% offered an extensive volume of CSR information, exceeding 10 pages. Conversely, the hotel sector presented a different distribution. Only 38% of hotels featured minimal CSR information. A notable 41% of hotels provided a medium extent of CSR content, which is a higher percentage compared to the tour operators. Furthermore, 21% of hotels had extensive CSR disclosures, again a higher proportion in comparison to tour operators. Aggregating the data across both sectors, the overall trend indicates that 57% of the firms exhibit minimal CSR information, 30% present a medium extent, and 14% offer extensive CSR disclosures. Moreover, when examining the presence of dedicated CSR reports, a stark contrast is observed between the two sectors. A mere 3% of tour operators have issued CSR reports, whereas hotels are more proactive in this regard, with 10% publishing CSR reports. Overall, only 5% of the total firms have published CSR reports. These findings suggest that the majority of tourism firms in Tanzania tend to provide only a minimal amount of CSR information on their websites. While there is a greater engagement with CSR content within the hotel industry, the overall

low presence of dedicated CSR reports highlights a potential area for improvement in terms of transparency and detailed CSR communication within the tourism sector.

Table 4: Amount of CSR Information Placed on Websites

	Tour Operators		Hotels		Total	
	<i>Firms</i>	<i>Per cent</i>	<i>Firms</i>	<i>Per cent</i>	<i>Firms</i>	<i>Per cent</i>
Minimal	43	65%	11	38%	54	57%
Medium	16	24%	12	41%	28	30%
Extensive	7	11%	6	21%	13	14%
Total	66		29		95	
Separate CSR Report	2	3%	3	10%	5	5%

Style of CSR Information Presentation

The study also assessed the presentation style of Corporate Social Responsibility (CSR) content on the websites of tourism firms, categorizing it as 'text only', multimedia only', or a 'balanced' mix of text and multimedia. Additionally, the presence of interactive features was examined. The findings indicate that tour operators predominantly utilize a 'text only' approach, with 55% of the firms adhering to this style. A 'balanced' presentation was observed in 41% of the cases, whereas a mere 5% relied exclusively on multimedia elements only. In terms of interactivity, 35% of tour operator websites offer features that facilitate visitor engagement. Hotels displayed a more diverse use of media, with 45% employing a 'balanced' style. Similar to tour operators, a 'text only' format was prominent, accounting for 52% of the websites. Only 3% of hotel websites were "multimedia only". Notably, a higher percentage of hotel websites (45%) included interactive features compared to tour operators. Overall, across both sectors, 'text only' was the most common style, used by 54% of the firms. A 'balanced' approach was seen in 42%, and 'multimedia only' in 4%. Interactive features were present in 38% of the total firms' websites. These findings suggest a predominant reliance on text to convey CSR information among tourism firms in Tanzania. However, a significant proportion also recognizes the importance of a 'balanced' multimedia approach. The integration of interactive features, while not universal, is substantial and indicative of a strategic focus on visitor engagement and dialogue.

Table 5: The Presentation Style of CSR Information on Websites

Style of Presentation	Tour Operators		Hotels		Total	
	<i>Firms</i>	<i>Per cent</i>	<i>Firms</i>	<i>Per cent</i>	<i>Firms</i>	<i>Per cent</i>
Text only	36	55%	15	52%	51	54%
Multimedia only	3	5%	1	3%	4	4%
Balanced	27	41%	13	45%	40	42%
Total	66		29		95	

Interactive Features	23	35%	13	45%	36	38%
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Discussion

The objective of this study is to investigate how CSR information is communicated on the websites of tourism firms in Tanzania, assess whether these firms effectively leverage the communication features provided by websites, and compare the practices between hotels and tour operators. The findings reveal that the majority of tourism firms in Tanzania have accessible websites in the English language. This indicates the significance of websites in corporate communications amongst tourism firms in Tanzania as well as their main focus towards capturing international tourists. The nearly negligible presence of non-English websites suggests a potential area for expansion, considering the diverse linguistic backgrounds of tourists and the untapped local tourism market. The complete web presence of hotels, as opposed to a small fraction of tour operators lacking it, could indicate a disparity in the digital marketing strategies or resources between these two sectors.

The study observed that approximately 50% of the tourism firms in Tanzania communicate CSR information on their websites, indicating a notable level of industry awareness regarding the importance of utilizing websites for CSR communication. This finding aligns with recent observations of increasing website usage for CSR communication among tourism small and medium-sized enterprises (SMEs) (Baniya & Thapa, 2021), contradicting prior literature which identified low website usage for CSR reporting in developing economies, as evidenced by studies such as Amran (2012) in Malaysia, Chaudhri & Wang (2007) in the Indian IT sector, and Moisescu (2015) in the Romanian travel industry. These findings suggest a slowly growing trend in website utilization for CSR communication among tourism firms in developing economies, where the majority are small firms. Moreover, the research highlights variations within the tourism sector, particularly between hotels and tour operators, echoing the findings of Medrado & Jackson (2016), who emphasized the proactive nature of lodging firms in CSR/sustainability reporting compared to other entities within the industry. This disparity underscores the need for tailored strategies to enhance CSR communication efforts, considering the unique characteristics and priorities of different segments within the tourism sector. Additionally, the study underscores the influence of hotel size and affiliation on CSR communication readiness, with chain hotels demonstrating a higher propensity to report corporate sustainability information compared to non-chain hotels (Medrado & Jackson, 2016).

The study's findings reveal generally low prominence of CSR information on the websites of Tanzanian tourism firms, consistent with prior research indicating a tendency for companies to position CSR content under secondary links rather than featuring it prominently on homepages (Palazzo et al., 2020; Georgiadou & Nickerson, 2020). However, this contrasts with observations by Castillo & Villagra (2019) who noted a higher proportion of hotels placing CSR information prominently on homepages. This suggests a potential gap between theoretical recommendations and actual practices within the Tanzanian tourism industry, echoing the nascent stage of CSR communication observed in previous studies (Palazzo et

al., 2020). Nevertheless, sector-specific variations are evident, with hotels showing a slightly higher propensity for featuring CSR information prominently compared to tour operators. This underscores the need for tailored strategies to enhance CSR visibility and engagement within different segments of the tourism sector, emphasizing the importance of context-specific analyses and strategic approaches in CSR communication practices.

This study, akin to previous research (Wong et al., 2015; Darus et al., 2013; Georgiadou & Nickerson, 2020), reveals that the majority of tourism firms in Tanzania display minimal CSR information on their corporate websites. Notably, 65% of tour operators exhibit minimal CSR content, consistent with prior findings indicating limited CSR disclosure in specific industry segments (Chaudhri & Wang, 2007; Darus, Hamzah, & Yusoff, 2013). Conversely, hotels demonstrate a propensity for providing medium and extensive levels of CSR content, aligning with trends observed in larger organizations across sectors (Georgiadou & Nickerson, 2020). Moreover, the study underscores sector-specific variations in the presence of dedicated CSR reports, with hotels displaying a more proactive approach compared to tour operators, mirroring disparities observed across industries (Georgiadou & Nickerson, 2020). Overall, the findings suggest room for improvement in terms of transparency and detailed CSR communication within the tourism sector, highlighting the importance of context-specific analyses and opportunities for enhancing CSR visibility and engagement within the Tanzanian tourism industry.

The findings also indicate that the predominant style observed among both tour operators and hotels is 'text only', with 55% of tour operators and 52% of hotels opting for this approach. This finding resonates with existing literature, which suggests that despite the potential benefits of incorporating rich multimedia elements such as graphics, hyperlinks, and videos to enhance CSR communication (Lodhia, 2012), many firms still primarily rely on textual information for CSR presentation on their websites (Chaudhri & Wang, 2007; Georgiadou & Nickerson, 2020). While the study reveals that a significant proportion of tourism firms employ a 'balanced' mix of text and multimedia (41% for tour operators and 45% for hotels), the use of multimedia-only style is relatively rare, accounting for only 5% of tour operators and 3% of hotels. This finding is consistent with previous research indicating a minimal effective utilization of multimedia elements in CSR communication on corporate websites (Kucukusta, Perelygina, & Lam, 2019). This indicates little awareness across tourism firms of the significance of multimedia-rich content on CSR communications.

Furthermore, the study examines the presence of interactive features on tourism firms' websites, which play a crucial role in facilitating two-way communication and engagement with stakeholders (Gomez, 2018; Cho et al., 2010). The findings reveal that while a considerable proportion of websites offer interactive features (35% for tour operators and 45% for hotels), there is room for improvement in leveraging website functionalities to promote feedback and dialogue regarding CSR information. This finding echoes previous research highlighting the underutilization of website features for interactive communication in CSR contexts (Gomez, 2018; Chaudhri & Wang, 2007; Castillo & Villagra, 2019). The findings from both the research and existing literature underscore the need for tourism firms to align

their CSR communication strategies with theoretical recommendations emphasizing the integration of rich multimedia elements and interactive features on corporate websites.

In conclusion, the findings of this study shed light on the current landscape of CSR communication practices among tourism firms in Tanzania, providing valuable insights into how these firms utilize their websites for conveying CSR information. The study underscores the significance of websites as key communication platforms for tourism firms, particularly in capturing international tourists, yet highlights areas for potential improvements, such as the underutilization of the amount of CSR information communicated, location of the CSR information, the inclusion of multimedia content and interactive features. Moreover, the observed variations between hotels and tour operators suggest the need for tailored strategies to enhance CSR communication efforts within different segments of the tourism sector.

Furthermore, the study highlights the influence of firm size on the effectiveness of utilizing websites for CSR communications. Large firms, such as hotels, including those affiliated with chains of hotels, demonstrate more effective usage of websites for CSR communication compared to smaller firms, such as tour operators. This finding underscores the importance of organizational resources and digital marketing strategies in leveraging website functionalities for CSR communication. Overall, these findings emphasize the importance of aligning CSR communication strategies with theoretical recommendations, leveraging website functionalities effectively, and fostering stakeholder engagement to enhance transparency and accountability within the Tanzanian tourism industry.

Conclusion

This study examines the communication of Corporate Social Responsibility (CSR) information on the websites of tourism firms in Tanzania. Its primary focus is to evaluate the utilization of websites for CSR communication, including the volume, prominence, and presentation style of CSR information. Additionally, the study seeks to compare CSR communication practices between hotels and tour operators within the Tanzanian tourism industry. The findings reveal that 50% of tourism firms disclose CSR information on their websites. Among these, about 57% provide a minimal amount of CSR information (1 to 2 pages), while 31% prominently display CSR information on their homepage. Additionally, 54% of the firms disclose CSR information using only textual format, and 38% allow interaction with stakeholders for inquiries and feedback. The study also highlights that hotels are more effective in utilizing websites for CSR communication compared to tour operators, indicating that firm size and industry subsectors influence CSR communication practices. These findings suggest that while Tanzanian tourism firms recognize the importance of websites in corporate communication, there is room for improvement in enhancing the utilization of websites for CSR communication especially in terms of volume, prominence, multimedia content, and interactivity of CSR information reported on websites.

The study highlights the importance of leveraging websites as effective platforms for Corporate Social Responsibility (CSR) communication. Given that approximately 50% of tourism firms disclose CSR information on their websites, there is a recognition of the crucial role that websites play in corporate communication, including CSR communication.

Therefore, tourism firms association may continue to encourage its members to utilize their websites for CSR communications. However, the study also underscores the need for improvement in CSR web communication practices, particularly in enhancing the volume, prominence, multimedia richness, and interactivity of CSR content. Tourism firms can benefit from implementing strategies to enhance the visibility and engagement of CSR information on their websites, such as prominently featuring CSR content on the homepage, utilizing multimedia elements to enhance engagement, and facilitating interaction with stakeholders for inquiries and feedback. Moreover, the findings suggest that differences in CSR communication practices between hotels and tour operators may be influenced by firm size and industry subsectors, highlighting the importance of tailoring CSR communication strategies to specific organizational characteristics.

One limitation of the study is its focus solely on the communication of CSR information on tourism firms' websites, which may overlook other channels or aspects of CSR communication within the industry. Additionally, the study's reliance on content analysis may have limitations in capturing the full extent of CSR communication practices, as it may not account for nuanced or qualitative aspects of communication strategies. Furthermore, the study's sample size, limited to member firms of the Hotel Association of Tanzania and Tanzania Association of Tour Operators, may not fully represent the diversity of the Tanzanian tourism industry. For further research, investigating the effectiveness and impact of different CSR communication strategies beyond websites, such as social media platforms or community engagement initiatives, could provide a more comprehensive understanding of CSR communication practices in the Tanzanian context. Additionally, exploring the perspectives of various stakeholders, including tourists, local communities, and government agencies, could offer valuable insights into the effectiveness and perception of CSR initiatives within the tourism industry.

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