

A Corporate Social Responsibility Framework for China's Integrated Rural Tourism Development

Yixuan Cheng^{1,*} and Julia Fallon²

**¹Hospitality and Tourism Management,
Graduate School of Business and Advanced Technology Management,
Assumption University, Bangkok 10240, Thailand**

**²Marketing and Strategy,
Cardiff School of Management, Cardiff Metropolitan University,
Cardiff CF5 2YB, United Kingdom**

***Corresponding author's e-mail: 18152254679@163.com**

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Abstract

This research aims to develop a CSR framework for China's IRT development. CSR has been perceived as an innovative way to engage with emerging issues. Tourism enterprises have increasingly contributed to society through CSR. Although the application of CSR in the tourism field has been widely investigated, there is a significant lack of research exploring CSR in China's tourism development, particularly in rural tourism. IRT connecting multiple stakeholders to integrate tourism development with localities is necessary for current China. The previous experience implies that tourism enterprises can facilitate IRT development through well-designed CSR. Therefore, this study discusses the potential of CSR in promoting China's IRT development and its implementation by interviewing field experts. The findings demonstrate that enterprises can promote IRT by conducting the proposed CSR. Moreover, the study reveals that successful CSR adoption requires the collaboration of local government and residents. Theoretically, this research develops a CSR framework that suits China's context and offers theoretical support for CSR practices. The proposed CSR framework offers stakeholders useful suggestions to engage in CSR, promoting IRT development effectively.

Keywords: CSR, IRT development, Rural tourism, China

Introduction

CSR has been promoted and practiced in tourism to encourage enterprises to enhance their commitments and engage with emerging issues. With the rise of CSR, tourism businesses have realized their potential in addressing social problems and sought to contribute to society through CSR. There have been numerous discussions relating to CSR in the tourism sector, including CSR definition (Cvelbar & Dwyer, 2013; Horng et al., 2018), drivers and barriers of

CSR implementation (Bradly, 2015; Kamanga & Bello, 2018), and the relationship between CSR and corporate performance (Margolis & Walsh, 2003; Lee & Park, 2009). Since businesses have greater responsibilities for development than ever before, tourism enterprises have been increasingly advocating to apply their innovation to solving sustainability challenges through CSR practices. It argues that excessive attention has been paid to CSR to enhance economic gains and corporate reputation (Scheyvens et al., 2016; Uduji et al., 2020). Researchers need to discuss the potential for CSR to lead to positive development outcomes in different contexts.

Although CSR has been widely investigated in tourism studies, research seldom explores CSR in China's tourism development, particularly in rural tourism (Zeng & Wang, 2019). The country has developed rural tourism since the 1980s. Rural tourism has significantly revitalized China's rural communities (Gao et al., 2009; Xue et al., 2017). To address the issues in rural tourism, including the homogeneity of tourism products, the conflicts among stakeholders, and the disempowerment of residents, an approach that integrates local resources, empowers residents, and links multiple stakeholders is urgently necessary. Therefore, IRT connecting stakeholders to integrate tourism development with localities is suitable for current China.

The previous experience implies that stakeholders can promote IRT development by conducting well-designed CSR (Saxena & Ilbery, 2008). Considering that existing studies mainly focus on the CSR adoption of larger companies, this research aims to explore how CSR taken by small-sized tourism enterprises can contribute to IRT in China. Such a discussion attempts to develop a CSR framework connecting stakeholders to promote IRT by conducting CSR activities. Moreover, it encourages other scholars to focus on and further analyze the potential of CSR practices in leading to more positive and sustainable outcomes of rural tourism development in different contexts.

Literature review

CSR in tourism

There have been numerous CSR-related discussions in tourism studies. Bowen (1953) first defines CSR as enterprises' obligation to take actions following the values of society. Some scholars described social responsibilities as management strategies that keep positive relationships with stakeholders and reduce the negative impacts of companies' operations on society (Davis, 1967; McWilliams & Siegel, 2001). Moreover, another group of researchers constructed CSR as a firm's voluntary commitment to engage in multiple activities that promote social, environmental, and economic sustainability (Devinney, 2009; Van Marrewijk, 2003).

The definition of CSR in tourism also has been widely discussed. The previous research synthesized four dimensions to understand CSR in the sector: Economy, environment, society, and culture (Cvelbar & Dwyer, 2013; Horng et al., 2018). First, the economic dimension refers to employment creation and livelihood diversification (De Grosbois, 2016). Second, the environmental dimension has been mentioned in the sustainable utilization of resources and

population reduction (Cvelbar & Dwyer, 2013; De Grosbois, 2016). Third, the social dimension means local involvement, equality, and training (Font et al., 2016). Finally, the cultural dimension mainly includes culture protection (Cvelbar & Dwyer, 2013). Although the four dimensions help to understand the nature of CSR in the tourism field, it argues that CSR is a multi-dimensional concept and should be understood within a specific context.

As CSR is an innovative way to engage with social issues, tourism enterprises have been increasingly expected to take CSR practices to address social problems and contribute to society. However, it reveals that tourism enterprises have encountered various barriers to CSR adoption (Kamanga & Bello, 2018). First, many enterprises need to be aware of social responsibilities in their contexts. Second, tourism enterprises usually need more financial and human resources to engage in CSR, which requires governments to provide the necessary support. Third, local communities' mismanagement of CSR resources discourages enterprises from engaging in CSR practices. Exploring barriers to CSR adoption implies that more efforts must be made in proposing effective strategies for successful CSR adoption.

A significant rationale for tourism enterprises to focus on CSR is attributed to the impact of CSR practices on a company's financial performance and reputation. Therefore, the relationship between CSR and corporate performance has been widely investigated. Previous research findings demonstrate that CSR adoption positively affects corporate financial performance, perceived corporate reputation, and customer loyalty (Lee & Park, 2009; Singal, 2014). However, some scholars argue that excessive attention has been paid to CSR as a tool to enhance economic gains and corporate reputation (Scheyvens et al., 2016; Fort & Lynes, 2018). Therefore, researchers urgently need to explore and discuss the potential of CSR to lead to positive and sustainable outcomes for tourism development.

CSR in China's rural tourism development

With the increasing concerns over social and environmental issues in China, scholars and practitioners have paid growing attention to CSR in the tourism industry. However, most current research on CSR in tourism mainly focuses on larger-scale companies. There is a significant lack of research discussing CSR in China's rural tourism development (Zeng & Wang, 2019). Therefore, the research focusing on CSR taken by small-sized enterprises that actively contribute to social and economic efficiency in rural tourism is encouraging.

Su et al. (2013) analyze the social responsibilities taken by local enterprises in rural indigenous tourism. With the movement of a growing number of migrants into Lijiang, the tourism market is dominated by external entrepreneurs who prioritize profits and take every chance to earn tourists' revenues. However, to protect ethnic culture, indigenous entrepreneurs in Lijiang attempt to integrate local culture with tourism products and provide tourists with authentic services as they regard cultural protection as their social responsibility (Su et al., 2013). The study reveals that making a profit is not the universal logic that dominates the behaviors of tourism enterprises. Instead, indigenous enterprises' deep attachments to local culture lead to their efforts to balance making a profit and taking responsibility (Su et al., 2013).

Such a sense of responsibility is developed by voluntary practices that depend on the local moral value of being good.

Additionally, Zeng and Wang (2019) investigate the role of CSR in the context of Tourism-Assisting the Poor (TAP) in China. TAP in rural China has been broadly studied. However, previous research reveals that the traditional tourism development model fails to benefit poor people and improve their livelihoods (Zeng & Wang, 2019). Notably, the nature of capital tends to drive tourism enterprises to maximize their profits, which may exclude the involvement of disadvantaged groups. Therefore, Zeng and Wang (2019) strongly suggest that tourism entrepreneurs adopt CSR practices to address the identified problems and promote the development of TAP in China successfully. Moreover, the research emphasizes that local government should encourage tourism enterprises to implement CSR activities by establishing incentive policies and advocating social involvement (Zeng & Wang, 2019).

The discussion of CSR in China's rural tourism development demonstrates that well-designed CSR can create social values and promote the integration of localities. However, seldom do studies explore CSR in rural tourism development. China urgently needs its own CSR research agenda. Moreover, having experienced fast economic growth for more than 30 years, governments and tourism businesses in China can take on more social responsibilities. In particular, enterprises can give back to more benefits, not only economic but also cultural, environmental, and social benefits to communities (Su et al., 2013; Zeng & Wang, 2019). Therefore, it is vital and worth having more critical discussions to explore the unrevealed potential of CSR in China's rural tourism development. More importantly, such exploration will provide valuable practical guidance for CSR adoption and contribution to positive outcomes of rural tourism development.

IRT development

There are five dimensions determining IRT development: networks, embeddedness, endogeneity, complementarity, and empowerment (Saxena & Ilbery, 2008; Panyik et al., 2011; Marzo-Navarro et al., 2017). The networks dimension refers to relational ties that link and unite stakeholders in rural tourism development (Saxena & Ilbery, 2008; Marzo-Navarro et al., 2017). Specifically, stakeholders work together and attempt to achieve common objectives through the networks. That collaborative stakeholder relationship has been the key to successful IRT development.

Another significant dimension is embeddedness which refers to tourism products directly related to where tourism occurs (Saxena & Ilbery, 2008; Cawley & Gillmor, 2008; Marzo-Navarro et al., 2017). As the embeddedness dimension suggests, tourism activities should be designed based on a community's social and relational life. Therefore, the embeddedness dimension forms the basis for innovative tourism products from local resources (Cawley & Gillmor, 2008; Marzo-Navarro et al., 2017). Additionally, the IRT development also should be endogenous to avoid the high levels of economic leakage from local communities. The endogeneity dimension refers to the fact that tourism development should

be designed for maximum profits in the localities by utilizing local resources (Oliver & Jenkins, 2003; Marzo-Navarro et al., 2017).

Additionally, a necessary characteristic of IRT is empowering (Saxena & Ilbery, 2008; Marzo-Navarro et al., 2017). The dimension emphasizes that local people should exercise their powers and build their capacity to manage local resources (Marzo-Navarro et al., 2017). Another necessary dimension of IRT is complementarity (Oliver & Jenkins, 2003; Marzo-Navarro et al., 2017). The dimension implies that residents and tourists should sustainably share local resources and facilities (Saxena & Ilbery, 2008; Marzo-Navarro et al., 2017).

The previous studies demonstrate that IRT has been practiced in different contexts because an integrated approach to promoting rural tourism has the great potential to link tourism with localities (Oliver & Jenkins, 2003; Cawley et al., 2007; Saxena & Ilbery, 2008; Panyik et al., 2011). However, although IRT has been widely promoted, research seldom details an appropriate approach to developing IRT effectively.

The potential of CSR in contributing to IRT development

The previous experience implies that tourism enterprises can promote IRT development through well-designed CSR. First, tourism enterprises can facilitate the network dimension through a wide range of CSR activities, such as employing local people and embedding local resources with tourism products (Oliver & Jenkins, 2003). Second, the disempowerment of local communities in China's rural tourism is primarily triggered by the conflicts between tourism enterprises and local people (Weng & Peng, 2014). Therefore, if entrepreneurs can consider the interests of local communities and address the issues facing them through CSR, it will promote the empowerment dimension. Third, the homogeneity of tourism products in China requires tourism enterprises to take responsibility for embedding local resources with tourism development.

The brief discussion reveals that CSR has the potential promoting IRT development. Considering both the theoretical gaps and practical needs, it is urgent to explore the following research questions: 1). What social responsibilities can entrepreneurs take to promote IRT development in China? 2). What are potential barriers facing tourism enterprises in CSR adoption? 3). What strategies can be taken to address these barriers? Exploring these questions would help develop a theoretical CSR framework that suits China's special in rural tourism development and provide practical implications for CSR adoption.

Methods

This research explores CSR to promote China's IRT development by interviewing field experts. The expert interview is carried out between researchers and informants with an expert role in the investigated field. Interviewing experts can acquire deep insights into the research questions and additional intelligence. As this research aims to discuss and explore the potential of CSR in promoting IRT development, the researcher invited scholars with expertise in CSR and China's rural tourism development as informants. They are all Chinese professors different

universities. With their extensive knowledge and insightful views, the experts provide valuable information to address the research questions.

In terms of sample size, Hagaman and Wutich (2016) guide how many interviews are sufficient to identify new themes and saturate categories. It indicates that theme saturation usually occurs within 10-20 interviews (Hagaman & Wutich, 2016). Therefore, the researchers employed purposeful sampling to select 15 field experts. Then, the researchers sent the interview questions to the identified experts and received their responses within one month. There are three proposed interview questions:

1. What social responsibilities can tourism enterprises take to promote IRT development in China?
2. What are the barriers to taking the identified CSR for tourism enterprises in China?
3. What measures can other stakeholders (local government and residents) take to help tourism enterprises to conduct CSR successfully promoting the IRT development in China?

The interview transcripts were analyzed through collaborative content analysis by three coders. Initially, the coders held a team meeting to discuss the research review and plan for data analysis. Then, each coder coded two different transcripts into generative categories, and all coders discussed developing a preliminary codebook. Subsequently, the initial codebook was tested against data not coded previously. Specifically, the three coders applied the initial codebook to code the same three transcripts. They held a team meeting to discuss the pilot testing results until consensus was achieved. According to the perspectives of coders, the initial codebook was slightly revised, and the revised codebook was used to guide the subsequent coding process. Finally, the coders held a team meeting to review the content analysis. The process and the results of data analysis were finalized and approved by all coders in the team.

Results

The social responsibilities for tourism enterprises to promote IRT in China

Interview question 1 explores the social responsibilities of tourism enterprises to promote IRT development. The following table presents the results of the content analysis of the first interview question.

According to the content analysis results, CSR in the context of China's rural tourism development can be understood as the approach of doing and managing the business, through which tourism enterprises voluntarily consider the issues of social ethics, culture, economy, environment, stakeholder relationships, and rural revitalization. Specifically, enterprises can take the following social responsibilities to promote IRT development in China. First, adhering to regulations and social ethics is considered the primary responsibility of tourism enterprises. They are expected to comply with relevant policies, improve product quality, operate with integrity, and protect the interests of employees and tourists.

Second, protecting rural culture is also a significant responsibility for enterprises. Most

Chinese villages have enormous historical, architectural, and agricultural cultures. However, local resources and cultures in these villages have yet to be explored and undergo assimilation, which dramatically challenges IRT development. Especially, the homogenization of tourism products has been a major problem that negatively affects the embeddedness dimension of IRT in China. Therefore, the findings suggest that enterprises should integrate local culture into their tourism products and preserve traditions to address the homogenization issue. It further recommends that they can involve the local community in tourism product design as residents usually have a more profound understanding of local resources.

Third, as endogeneity and empowerment dimensions emphasize that tourism development should be constructed for maximum local profits through utilizing local resources, tourism enterprises are encouraged to facilitate the local economy. Specifically, the experts suggest that enterprises can revitalize the economy by increasing local employment and promoting local industries. Hiring more local people can increase local incomes and promote the integration of tourism development with local human resources. Additionally, instead of replacing traditional activities, tourism enterprises should integrate their business with local industries to diversify experiences and promote IRT development.

Fourth, tourism enterprises consider protecting the local environment a necessary responsibility. As rural villages have plenty of natural resources and most tourists are attracted by their rural landscapes, tourism enterprises should sustainably use local resources and protect the local ecosystem by providing a beautiful environment for both residents and tourists. Additionally, the complementarity dimension of IRT encourages the sustainable utilization of local resources. The experts suggest that enterprises can raise the environmental awareness of residents and tourists thereby jointly promoting the sustainable development of tourism.

Fifth, IRT development emphasizes the networks of stakeholders. However, the conflicts between stakeholders have been a significant issue in China's rural tourism development. Therefore, enterprises should develop and maintain collaborative stakeholder relationships. The findings suggest they can promote the development of shared values and objectives among stakeholders. In China, most rural tourism enterprises are residents; therefore, they play a significant role in promoting the development of common objectives. Moreover, tourism enterprises can build collective tourism cooperatives to connect stakeholders effectively. The collective tourism cooperatives establish an equal benefit distribution system in which all stakeholders can freely invest and receive special bonuses corresponding to the percentage of profits. It has been perceived as an effective mechanism to promote stakeholder collaboration.

Sixth, the Chinese government actively promotes the rural revitalization strategy to build rural areas with thriving businesses, pleasant living environments, social etiquette and civility, effective governance, and prosperity. As tourism enterprises play a proactive role in rural development, they are expected to promote the achievement of rural revitalization through tourism development. Specifically, enterprises can participate in charitable activities, which helps address social issues and establish networks with local communities. Meanwhile, most

rural villages in China have insufficient infrastructures to develop tourism; therefore, it suggests that enterprises should promote the construction of local facilities.

Table 1 The results of interview question 1

Interview question 1: What social responsibilities can entrepreneurs take to promote IRT development in China?			
Themes	Categories	Examples from Transcripts	Source Number
Comply with social ethics	<ul style="list-style-type: none"> • Operate with integrity; • Protect the interests of employees and tourists. 	<p>“Enterprises should comply with regulations and social ethics in the business.”</p> <p>“Enterprises should protect the interests of employees and tourists, ensure product quality, and operate with integrity.”</p>	02, 05, 06, 14
Protect rural culture	<ul style="list-style-type: none"> • Explore local cultural resources; • Integrate tourism products with local cultural resources. 	<p>“in addition to pursuing economic benefits, tourism enterprises should contribute to protecting rural culture.”</p> <p>“Tourism enterprises can consult with local people about how to embed tourism products with local cultural resources.”</p>	01, 08, 09, 11, 15
Facilitate local economy	<ul style="list-style-type: none"> • Increase local employment; • Promote local industry. 	<p>“tourism enterprises should provide more employment opportunities to local residents.”</p> <p>“enterprises should facilitate local economy through promoting local industry, increasing local employment and incomes.”</p>	01, 06, 08, 09, 10, 11, 15
Protect local environment	<ul style="list-style-type: none"> • Sustainably utilize local resources; • Raise environmental awareness of local residents. 	<p>“tourism enterprises should contribute to improving the natural and living environment.”</p> <p>“tourism enterprises should preserve the ecology of rural villages and raise the environmental awareness of local residents.”</p>	01, 02, 06, 07, 08, 09, 10, 11, 14, 15
Develop collaborative stakeholder relationship	<ul style="list-style-type: none"> • Establish a “collective tourism cooperative”; • Develop shared objectives. 	“tourism enterprises, local government, and local residents should develop ‘collective tourism cooperative,’ ensuring all	04, 05, 06, 07, 10, 12, 14, 15

Interview question 1: What social responsibilities can entrepreneurs take to promote IRT development in China?

Themes	Categories	Examples from Transcripts	Source Number
		stakeholders can benefit from tourism.”	
Promote rural revitalization	<ul style="list-style-type: none"> Engage in charitable activities; Promote the construction of local infrastructure. 	<p>“tourism enterprises should promote the development of shared values and objectives among stakeholders, including local government, enterprises, and local residents.”</p> <p>“according to the objectives of rural revitalization, tourism enterprises should build rural areas with a pleasant living environment.”</p> <p>“tourism enterprises should engage in charitable activities to address the social issues faced by local communities”</p>	03, 06, 13, 15

Source: by Author

Barriers to CSR adoption and measures for stakeholders

Interview question 2 aims to explore the barriers to CSR adoption. The following table presents the results of the content analysis of the second interview question.

Table 2 The results of interview question 2

Interview question 2: What are the barriers for entrepreneurs to take the identified CSR in China?			
Themes	Categories	Examples from Transcripts	Source
Tourism enterprises are not willing to conduct CSR initiatives	<ul style="list-style-type: none"> high costs; have limited perception of CSR; lack of financial support to conduct CSR initiatives; The main logic is to maximize their economic profits; Laws and regulations are not perfect for supporting; lack of professionals to design and implement CSR initiatives 	<p>“some enterprises overly pursue short-term economic benefits and have low management levels, hindering them from actively conducting CSR initiatives.”</p> <p>“some tourism enterprises are unwilling to conduct CSR initiatives because of high costs. Also, some enterprises have limited perception of CSR.”</p>	01, 02 , 03, 06, 08, 10, 11, 13, 14

Interview question 2: What are the barriers for entrepreneurs to take the identified CSR in China?

Themes	Categories	Examples from Transcripts	Source
The Local government does not provide the necessary support to tourism enterprises	<ul style="list-style-type: none"> • Lack of financial support. • Insufficient policy guidance and support. 	<p>“the cost of implementing CSR initiatives is too high for some enterprises.”</p> <p>“local government does not provide sufficient financial and policy support to tourism enterprises.”</p>	02, 05, 09, 10, 13, 14, 15
Local residents are not willing to assist tourism enterprises in conducting CSR initiatives	<ul style="list-style-type: none"> • Local residents lack knowledge and skills; • Local residents may hold exclusive attitudes toward external enterprises; • Poor communication between tourism enterprises and local residents. • Lack of common objectives and shared values with tourism enterprises. 	<p>“some local residents have limited knowledge and do not believe enterprises will implement effective CSR initiatives. Therefore, they are not willing to cooperate with enterprises.”</p> <p>“the conflicts between business culture and rural culture lead to poor communication and misunderstanding between enterprises and local residents, which negatively influence the implementation of CSR initiatives.”</p>	01, 02, 03, 05, 08, 09, 10, 12, 13, 15

Source: by Author

Although the research explores social responsibilities for IRT development, it is still necessary to discuss the existing barriers facing tourism enterprises to take the identified CSR successfully. The major barriers can be categorized into three aspects based on the results. First, tourism enterprises are unwilling to conduct CSR practices because of limited perception, high costs, lack of financial and policy support, lack of professionals, and the logic of overly pursuing economic profits. According to the informants' statement, most tourism enterprises have limited knowledge about CSR due to a lack of information and training about CSR. They believe that CSR only refers to their involvement in charitable activities. Another significant barrier is that tourism enterprises more resources to engage in CSR adoption. It is easier for them to conduct CSR activities with sufficient human and financial resources.

Second, most local governments need more support for CSR practices. The CSR implementation needs the assistance from the local government. Lack of financial support makes CSR adoption more expensive for most tourism enterprises. Also, the government should provide policy support that motivate tourism enterprises to conduct CSR activities

actively. As informants noted, the lack of a clear CSR policy is a significant barrier for enterprises to engage in CSR successfully.

Third, CSR adoption also needs the cooperation of local residents. However, some are unwilling to engage in CSR practices for several reasons, including lacking knowledge and skills, and poor communication with tourism enterprises. As informants reveal, local residents usually have limited knowledge about CSR and do not believe that tourism enterprises will conduct effective CSR practices. Meanwhile, some local people hold exclusive attitudes toward enterprises, leading to poor communication and misunderstanding between each other.

Finally, interview question 3 explores the measures that can be taken by other stakeholders (local government and residents) to help entrepreneurs successfully conduct CSR practices promoting IRT development in China. The following table presents the results of the content analysis of the third interview question.

Table 3 The results of interview question 4

Interview question 3: what measures can other stakeholders (local government and residents) take to help entrepreneurs to conduct CSR promoting the IRT development in China?			
Themes	Categories	Examples from Transcripts	Source
Measures for local government	<ul style="list-style-type: none"> Provide tourism enterprises with financial support; Provide tourism enterprises with policy support; Help tourism enterprises to communicate with other stakeholders; Promote collaboration between enterprises and other stakeholders. 	<p>“local government can help tourism enterprises to build effective platforms to communicate with local residents.”</p> <p>“local government should provide more financial support to tourism enterprises and assist them in conducting CSR initiatives.”</p>	01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15
Measures for local residents	<ul style="list-style-type: none"> Actively participate in CSR initiatives; Cooperate with tourism enterprises; Actively learn new skills and knowledge; Be confident of protecting, inheriting, and carrying forward local culture. 	<p>“local residents should change their exclusive attitude towards tourism enterprises and attempt to keep collaborative relationships with them.”</p>	01, 02, 03, 04, 05, 06, 09, 11, 13, 14

Sources: By Author

The research further explores the effective strategies to ensure that tourism enterprises can successfully take the identified social responsibilities. Considering the challenges in CSR adoption, local government should provide enterprises with the necessary financial support. Most tourism enterprises rely on their profits to conduct of CSR activities; however, it will become a challenge if they do not make sufficient profits for CSR adaption. Additionally, no clear CSR policy and plan makes it difficult for most tourism enterprises to engage in CSR. Therefore, local government should propose relevant policies to guide enterprises' conduct

CSR practices. Moreover, as a leading role in rural tourism, local governments are expected to promote the involvement of local communities in CSR implementations.

Additionally, the results indicate that residents should cooperate with tourism enterprises to promote CSR adoption jointly. To successfully engage in CSR, residents must improve their skills and be confident in inheriting local cultures. Also, local people must change their exclusive attitude towards tourism enterprises and establish collaborative relationships with them. Finally, based on the results of content analysis, a CSR framework for stakeholders to promote IRT development in China was proposed as follows:

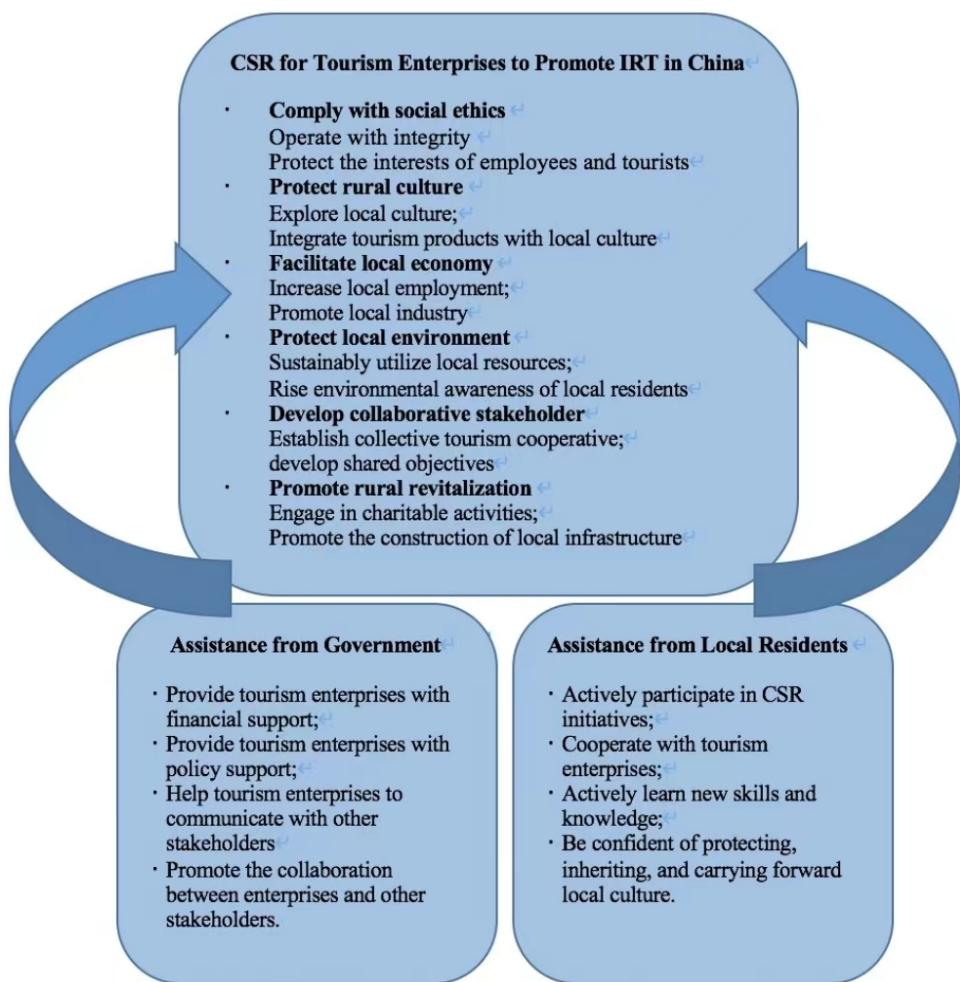


Figure 1: The CSR Framework for China's IRT Development

Discussion and conclusions

This research critically discusses the potential of CSR in promoting China's IRT and its implementation. Tourism enterprises should be aware of what social responsibilities they need to take. The exploration in this research demonstrates that CSR is a multi-dimensional and context-specific concept. Enterprises are expected to take multiple social responsibilities

to promote IRT development in China, including complying with social ethics, protecting local culture, facilitating the local economy, preserving the local environment, developing collaborative stakeholder relationships, and promoting rural revitalization.

The findings confirmed that well-designed CSR would positively contribute to IRT development. However, it should be noted that the design of CSR should be located within specific contexts. For example, revitalizing rural villages has yet to be mentioned in previous CSR studies. As the Chinese government promotes the rural revitalization strategy, enterprises are expected to be responsible for revitalizing rural communities through tourism development. Meanwhile, the social responsibilities proposed by this research fully consider the existing challenges in China's IRT development and critically evaluate tourism enterprises' ability to address these issues. The results suggest that tourism enterprises can take the identified CSR to tourism development and local resources.

Moreover, despite the benefits of CSR, there are still barriers to adopting CSR practices. Therefore, it is extremely important to detect the potential challenges facing tourism enterprises to conduct the identified CSR. The findings show that tourism enterprises in China face similar barriers to CSR adoption revealed by previous research (Kamanga & Bello, 2018). The major barrier is that most tourism enterprises need more awareness and knowledge about what constitutes CSR. Additionally, the lack of government policy and financial support for CSR activities handles the CSR adoption by tourism enterprises. Furthermore, insufficient support from local communities has also been a barrier tourism enterprises face in CSR practices.

In order to facilitate CSR adoption by tourism enterprises, there is a need for local government and residents' involvement in supporting CSR implementation. Therefore, the research innovatively explores what measures they can take to assist tourism enterprises in implementing the identified CSR successfully. It suggests that local government can provide policy and financial support to encourage tourism enterprises to conduct CSR practices. Additionally, residents should change their exclusive attitude towards tourism enterprises and prepare themselves to engage in CSR adoption actively.

In conclusion, China urgently needs its own CSR agenda that has to be established based on numerous discussions involving the perspectives of scholars and practitioners. This research invited field experts to explore the potential of CSR in contributing to China's IRT development and its implementation. Such discussion allows researchers in tourism studies to critically consider how CSR lead to positive outcomes of rural tourism development and what social responsibilities tourism enterprises should take in their business operation. The findings develop a CSR framework that suits China's context and provides practical guidance for tourism enterprises to practice CSR effectively. As the study only focuses on the discussion of CSR in China's IRT development, researchers who apply the results of this study should cautiously consider the context. To fully explore the potential of CSR in leading to more positive outcomes for rural tourism, future research is encouraged to deeply discuss the social responsibilities taken by tourism enterprises in different contexts.

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