

**Governance, corporate social responsibility and cooperation in sustainable tourist destinations: the case of the island of Fuerteventura**

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**ABSTRACT:** This paper reflects on governance, corporate social responsibility (CSR) and public-private cooperation in sustainable tourist destinations. The empirical analysis focuses on the island of Fuerteventura (the Canary Islands), where a process of coordinated decision making has begun, as well as putting in place plans to modernize the destination. Those responsible for tourism hotel and non-hotel accommodation were surveyed to assess the importance given to CSR in their companies. In particular, CSR's environmental dimension and its relation with the public sector and other socio-economic factors, bearing in mind that Fuerteventura is a tourist destination in a Biosphere Reserve.

*Keywords:* corporate social responsibility, Fuerteventura, governance, public-private cooperation, sustainability, tourist accommodation

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## **Introduction**

Island territories are characterized by their remoteness, small size, insularity, environmental fragility and shortage of resources (water, energy) that make them very vulnerable to natural phenomena (climate change), globalization, and the impact of tourism on their ecosystems (Briguglio, 1995; Fernandes & Pinho, 2015; Ismeri Europe & ITD.EU, 2011). These characteristics often determine the development paths of archipelagoes.

According to Sufrauj (2011), the characteristics of island territories are attractive for tourists, but at the same time, these characteristics make islands vulnerable. Tourism is one of the driving forces of development but one with a variable impact (Brida & Pulina, 2010; Figini & Vici, 2009; Ivanov & Webster, 2013), which is more significant in small and medium size

island territories (Bojanic & Lo, 2016; Seetanah, 2010). In particular, the tourism industry consumes scarce resources intensively (land, water, energy) (Briguglio, 1995; Bojanic & Lo, 2016; Douglas, 1997; Encontre, 1999; Pelling & Uitto, 2006).

Therefore, in island territories, there is a sharp conflict between the development of the tourism industry and its sustainability over time. This has prompted many studies on the sustainability of tourist destinations (Conrady & Buck, 2010; Manente, Minghetti, & Mingotto, 2014; Polido et al., 2014) and the search for new forms of governance to ensure such sustainability of destinations. Several of these studies have focused on including all stakeholders and achieving an integrated, long-term consensus (Dalal-Clayton & Bass, 2002).

The tourism sector needs to improve the competitiveness and sustainability of its destinations. Competitiveness must take into account the environment and setting in tourism planning (Velasco González, 2010), whereas sustainability means maintaining natural, socio-cultural and economic resources, as well as integrating educational components and local participation (Gössling, Hall & Weaver, 2009; Jenkins & Schröder, 2013; Mowforth & Munt, 1998). Competitiveness and sustainability are associated with governance as reference actions of the actors interacting in tourist destinations and should be included in tourism policies and practices (Bramwell, 2011; Hall, 2011; van Zeijl -Rozema, Cörvers, Kemp & Martens, 2008; Zahara, 2011).

In those tourist areas that are aware of this situation, new forms of management have arisen based on the creation of instruments of intergovernmental cooperation and networking in which public and private agents are involved in decision-making. In such an environment, one can talk about governance that involves the private sector in governance tasks (Dalal-Clayton & Bass, 2002; Ibáñez, 1999). This form of governance in which corporate social responsibility (CSR) contributes to competitiveness (Mitrokostas & Apostolakis, 2013) and has become integrated into a global model with other stakeholders in the tourist destination (Werther & Chandler, 2010) opens the way to new scenarios.

Development strategies in sustainable tourism destinations need to align the objectives and strategies of the stakeholders involved in these destinations. This paper analyzes how public policies are aligned to establish a responsible tourism destination (Biosphere Reserve) with the adoption of CSR strategies by the tourist accommodation sector. The size of a territory determines the form of tourism development and this is especially relevant to islands. Therefore, the aim of this paper is to analyze companies in the tourist accommodation sector on the island of Fuerteventura and to assess the importance these companies place on CSR and the relationships with their closest partners, especially with the different public administrations. The second section examines governance and CSR in sustainable tourism destinations. The third section deals with public-private cooperation in the tourism sector and the roles of stakeholders, strategies and limitations. The fourth section focuses on the characterization of Fuerteventura and the lines of public-private cooperative action. The fifth section develops the assumptions and methodology of the empirical part of the work. In the sixth section, the results of the empirical study are presented. The final section draws the relevant conclusions from the study.

### **Governance and social responsibility in sustainable tourism destinations**

The prosperity of the tourism industry depends directly on the condition of the ecosystems in which companies develop their activities and services. On the one hand, tourism has a

significant negative impact on biodiversity and the natural environment that can lead to the deterioration of ecosystems. On the other hand, tourism makes a positive contribution to environmental conservation, it provides an economic incentive for governments and communities to protect biodiversity and nature that attract tourists, and to offer quality services in ecosystems and create awareness about biodiversity and conservation in tourists (Blanke & Chiesa, 2011).

However, nowadays, it is necessary to move on from planning designed with political-administrative criteria to using other instruments to solve some of the problems of island ecosystems. In the analysis presented here, the idea of shared governance and social responsibility starts to make sense. The term governance refers to the institutions, procedures and principles by which an organization or, potentially, a system of related entities, are directed or governed. Therefore, governance includes government institutions and processes through which these institutions interact with civil society (Peters & Pierre, 1998). Network governance is a different way of coordinating economic activity, which contrasts and competes with the governance of markets and hierarchies. Network governance involves the selection and structuring of a set of autonomous companies, associations and, in general, closest partners engaged in creating products or services based on implicit contracts (Jones, Hesterly & Borgatti, 1997).

The basic unit for tourism planning is the destination, and sometimes this destination exceeds a certain territorial level. Local, regional, national and international public institutions are involved but are located in different areas with different competences. When objectives and instruments are used to boost the sector, it is crucial to avoid overlapping decisions and actions and to coordinate different stakeholders. This can involve abandoning traditional criteria in favour of other forms of working. In this respect, tourism governance is understood as a network that requires that the development of the areas is not subjected to market or hierarchy principles, but rather improves collective decision-making and the channels to enable good teamwork as well as the design of new management processes and public-private development (Denters & Rose, 2005).

At the same time, the tourism industry requires greater specialization and differentiation between the different destinations. The process of differentiation gives rise to new models like Biosphere Reserves, which constitute a specialized tourism product aimed at a market segment that values responsible tourism; this includes consumers' preferences for a green accommodation sector (Dekhili & Achabou, 2014, Juvan & Dolnicar, 2014; Kang, Stein, Heo & Lee, 2012).

CSR is a concept whose presence is still nascent but growing in the tourism sector with a special emphasis in the hotel sector (Carroll, 1999; Mira Vidal, 2012). CSR is a form of global governance to manage the socio-environmental risks generated by tourism activity. Haufler (1999, 2000) considers that there is an *epistemic community* made up of business leaders who create and adopt policies, are members of CSR business associations and promote best practices and new management tools. It is the process of globalization, which causes public institutions to feel incapable of controlling markets and global economic activities and promotes private self-regulatory initiatives through internal organization rules, rules on technical standards or codes of business conduct (Ibáñez, 1999).

Within this framework of self-regulation, public institutions can endorse the established rules or play a more active role, even as arbitrators in conflicts. According to Fox, Ward & Howard (2002), there are basically four functions that the public sector can adopt to exercise

this influence. First, to order by defining minimum standards aimed at companies within a legal framework at all administrative level. Second, to facilitate by allowing or encouraging companies to engage in CSR or promote socio-environmental improvements, in many cases, the public sector plays a catalyst, secondary or supporting role. Third, to collaborate through encouraging strategic partnerships between the public sector, the private sector and civil society to attract skills and complementary inputs, the public sector acts as a participant, organizer or facilitator. Fourth, the public sector can approve or endorse by supporting CSR initiatives with documentation, through the demonstration effect of public procurement, public sector management practices, the direct recognition of the efforts of individual citizens or companies through licensing systems or honorary awards.

Quazi & O'Brien (2000) consider that CSR is a paradigm shift in business actions that cuts across all areas. CSR becomes a more effective alternative to minimize the negative impacts of the activity and generate a shared value for the company, all the interested groups and society (Kang, Lee & Huh, 2010). Tepelus (2008) explains that CSR is a guiding conceptual framework for advancing the debate on the sustainability of tourism, where a specific responsibility is recognized and assigned to the private sector. In short, CSR is a transformation of corporate culture moving from the search for value and the maximum economic profit to a commitment to contribute to sustainable development, which is a holistic concept in tourism (Holcomb, Upchurch & Okumus, 2007). Tourism governance is linked to sustainable development, and this is incorporated in corporate action with CSR policies and, in general, CSR policies involving all the stakeholders.

### **Public-private cooperation in the tourism sector**

Tourism is a complex activity, which is why many authors speak of a tourism system involving different stakeholders in the production process (Cooper & Hall, 2008). According to Waligo, Clarke & Hawkins (2013), the strategy of sustainable tourism implies the simultaneous participation of the public sector, which decides on regulations, incentives and public investment and the private sector via CSR, along with tourists as interested and active stakeholders. In fact, the production of sustainable tourism products needs the involvement of all stakeholders. As stated by Polido, Joao, & Ramos (2014) a sustainable strategy should be integrated into the process of insular decision-making. In island destinations, it is especially important to establish a governance model capable of maintaining a sustainable tourist destination and, should be mandatory when tourist destinations are part of the network of Biosphere Reserves (Schliep & Stoll-Kleemann, 2010).

The network approach considers that many tourist destinations consist of networks of tourism providers who cooperate in tourism production (Buhalis, 2000), a supply side approach. In addition, the stakeholder theory states that organizations should take into account all groups of individuals who affect or are affected by the achievement of company or the tourism sector objectives (Freedman, Wicks & Parmar, 2004; Friedman & Miles, 2006). Bornhorst, Ritchie & Sheehan (2010) believe that the success of a destination is accelerated by the relationships with suppliers, supporting industries, intermediaries, marketing facilitators, local governments and customers, as well as with support from the local community.

Companies act in environments made up of a regulatory and legal framework and a fabric of social rules and values. The legal framework is binding for companies, but the social rules and values are not. The CSR strategy is a response on the part of the companies to social

demands, which can reduce failures of collective decision-making. Networks of collaboration and cooperation between stakeholders in the field of the promotion of destinations, supported by a strong institutional framework, can generate positive externalities for the destinations. However, sometimes the destinations do not have the formal or informal links necessary for communication, and their actions are independent and unconnected (Muñoz Mazón & Fuentes Moraleda, 2013). Within the field of tourism policy and public-private cooperation, it is necessary that each agent be responsible for its own competences as well as for finding mechanisms and instruments to coordinate tourism policy with tourism management. Four types of relationships/cooperation between public and private actors have been identified (European Economic & Social Committee, 2005):

1. Antagonism: The private sector holds the public sector responsible for the inadequate infrastructure and poor quality of public services and views the public sector as a tax collector that harms the tourism sector. The public sector considers that the tourism private sector is problematic and distorts its public objectives, especially in the sustainability of natural resources and corporate responsibility to the local community.
2. Coexistence: Each sector works independently, their competences and rights are respected and their duties are fulfilled. Coexistence is commonplace in destinations where tourism is not the main activity and where there is a diversified economy.
3. Coordination: Policies, strategies and actions are coordinated, without separating themselves from their own objectives. Such relationships help to achieve economic, social and environmental sustainability of tourism.
4. Cooperation: Both sectors assume common objectives in their strategies, actions and policies. Criteria of economic, social and environmental sustainability in the short, medium and long term are applied. The tools used for this purpose are diverse: long-term investment business projects, joint ventures, sponsorship, partnerships, and joint institutions among others. The local level is the most effective. This relationship is the most suitable for tourism in Europe, because it improves the results of the competitiveness and sustainability of this sector.

There are various types of socio-economic, environmental and sectoral objectives for public-private cooperation in the tourism sector. Environmental objectives are especially important because an important tourism asset is the destination's *natural attraction*, where the perception of nature and landscapes is essential.

The private sector consists of businesses, consumers, social interlocutors, trade unions, business associations and interested citizens. Its interest and objectives move both at the individual level as well as in the social sphere, since its activity is felt directly or indirectly in the whole of society and, hence, it is responsible for both for its actions and for its omissions. Economic and social agents defend mainly private and shared interests, which is why they are closer to the public interest and are easier to coordinate. The private sector provides a wide range of associations and private institutions of varying scope (consumer associations, environmental organizations, neighbourhood associations). They tend to make good partnerships within the tourism sector and are able to attract other agents. In some cases, and

usually, for profitability, the private sector adopts specific projects, public campaigns and lobbying. In addition, trade unions and civil society organizations detect problems, on which they exert pressure to improve the situation and may offer constructive cooperation with companies to jointly search for solutions. Consumers' consumption and investment decisions also improve the rewards in the market for those companies that adopt socially responsible behaviour. Finally, the media can raise awareness of the positive and negative effects of the companies.

At the international level, it is necessary to exchange experiences among world tourist destinations to collaborate on common goals of sustainability and competitiveness. The positive effect of international cooperation is the incorporation of the best practices of sustainable management. The networks are complementary and alternative instruments to organized forms of representation of cities, businesses or institutions.

In tourist destinations, accommodation is one of the main components of the tourism product and in implementation of CSR policies because it generates an important amount of employment and income (World Travel & Tourism Council, 2013). It also has a relevant socio-economic impact (Brunt & Courtney, 1999) and a significant environmental impact, especially in protected areas (Bohdanowicz, 2005; Cusick, 2009; Erdogan & Tosun, 2009).

From an empirical point of view, several authors have addressed the hotel sector's involvement in CSR and public-private partnerships (Benavides-Velasco, Quintana-García & Marchante-Lara, 2014; Fernandez Allés & Cuadrado Márquez, 2011; Grosbois, 2012; Kucukusta, Mak & Chan, 2013). Ayuso (2006) finds that there is confusion in understanding CSR concepts and sustainable tourism among hotel managers, as well as a general lack of knowledge about the impact of their decisions on the local socio-cultural and economic environment. Holcomb et al. (2007) determined the level of socially responsible behaviour of the top ten hotel companies listed in *Hotels* magazine. These authors concluded that 80% perform socially responsible activities related to some form of charitable donation, 60% develop a diverse policy covering different aspects of CSR, whereas only 40% provide some mention of CSR in their business goals, but the areas with lower incidence were the environment and values.

The most prominent reasons why companies consider the introduction of a CSR strategy to be important is the effect on income and funding, altruism, business ethics or customer preferences (Graafland & Mazereeuw-Van der Duijn Schouten, 2012; Lee, 2011; Mouthino, McDonagh, Peris & Bigné, 1995). Font, Garay, & Jones (2014) point out that the main reasons why companies implement sustainable activities are: i) reduction in cost competitiveness; ii) social legitimacy; and iii) increase the value of a lifestyle. The above authors note that, in protected areas, size is an important dimension when adopting CSR strategies, noting that the motivation of small and medium-sized enterprises influences economic and financial objectives, but especially affects the lifestyle of the entrepreneur and social legitimacy.

As regards public-private cooperation, Massukado & Teixeira (2007) believe that companies have a positive attitude towards cooperation, which identifies with the relationship of a common goal and teamwork. Ducci & Teixeira (2010) conclude that cooperation contributes to the formation of social capital, especially in the creation and development stages of a company. However, despite recognizing the benefits of cooperation, the most commonly identified obstacles by companies when they do not establish avenues of cooperation with associations and institutions are mistrust and excessive bureaucracy (Melo Sacramento & Meira Teixeira, 2012).

Matias Cruz & Pulido-Fernández (2012) analysed the relationships between local stakeholders in Villa Gesell and Pinamar in Argentina. These authors concluded that there is a direct relationship between the sustainable tourism development of a territory and the relational dynamics of its stakeholders. Although there are difficulties in establishing contacts, stakeholders have an interest in cooperating on questions of security, environment and local identity. In tourist destinations with the greatest degree of tourism development and relationships, the private sector takes on greater prominence, whereas the public sector takes on greater prominence in the early stages of tourism development (Merinero Rodríguez & Pulido-Fernández, 2009). Despite a wide range of studies, there are no significant studies on CSR strategies in tourism enterprises in island destinations.

### **Public-private cooperation in Fuerteventura, Biosphere Reserve**

The Canary Islands' archipelago is made up of two provinces (Santa Cruz de Tenerife and Las Palmas de Gran Canaria), and consists of seven islands with different characteristics, both in size, orography, landscape, culture and traditions. This archipelago is one of the outermost regions of the European Union, which have a specific treatment in *Europe 2020* strategy (Ismeri Europe & ITD.EU, 2011).

Fuerteventura belongs to the province of Las Palmas and is the second largest island (1,659.54 km<sup>2</sup> plus 4.58 km<sup>2</sup> when the Island of Lobos is included), as well as being the oldest of the Canary Islands. On this island, it is possible to observe phenomena that led to the formation of the archipelago. It is an eastern island near the African mainland, dominated by volcanic landscapes and long, white sandy beaches. The structure of its coastline has two areas: 1) Windward, with large cliffs, and 2) Leeward, with spectacular beaches. The west coast has kept its near virgin features along its more than 100 kilometres of coastline (Criado, 1992; Díaz Rodríguez, Santana Talavera & Rodríguez Darias, 2015; Rodríguez, 2005). Tourism development in Fuerteventura began in the early 1960s along with the boom in the construction sector.

Fuerteventura is part of Spain, a country where tourism is a world leader and a mainstay of its economy. Data from 2014 show that Spain ranks third after France and the United States in terms of the number of annual tourist arrivals (65 million), and Spain ranks second worldwide in terms of income derived from tourism activity, after the United States (65.2 billion dollars) (OMT, 2015).

Tourism in the Canary Islands accounts for 31.4% of GDP (€ 13,032,000) and 35.9% of employment (273,982 jobs) (Exceltur, 2015). The Canary Islands came second to Catalonia in tourist arrivals in Spain in 2014 (17.7% of the total, of which 15.1% chose Fuerteventura as a tourist destination) (ISTAC, 2015). Tourism development in Fuerteventura involves a high degree of territorial concentration, which has an effect on landscape conservation.

Fuerteventura has been marketed as a sun and sand tourist destination. It has few activities directly or indirectly related to nature conservation and natural resources management. Today, faced with the increasing competitive pressure from emerging and similar nearby destinations, the public administration is promoting renewal strategies to change the tourist image of Fuerteventura to a more sustainable one, based on offering tourists unique experiences tailored to different delimited segments: this does not mean a drastic change, but involves a range of products and services compatible with sun and sand tourism (Santana, Rocaspana & Reguant, 2011).

The different public administrations have worked on defining natural areas of interest. Thus, Fuerteventura is now part of the Canary Islands' Network of Protected Natural Areas (Gobierno de Canarias, 2015). This island has three natural parks (the Island of Lobos, Corralejo and Jandía) and the Betancuria rural park, as well as various natural monuments and protected landscapes. The public administration has been working on a draft declaration of National Park since 2005 (Casas Grande, del Pozo Manrique & Mesa León, 2006), which would mean an important socio-economic change (Ruiz-Labourdette, Díaz Rodríguez, Rodríguez Darias, Santana, Schmitz & Pineda, 2010).

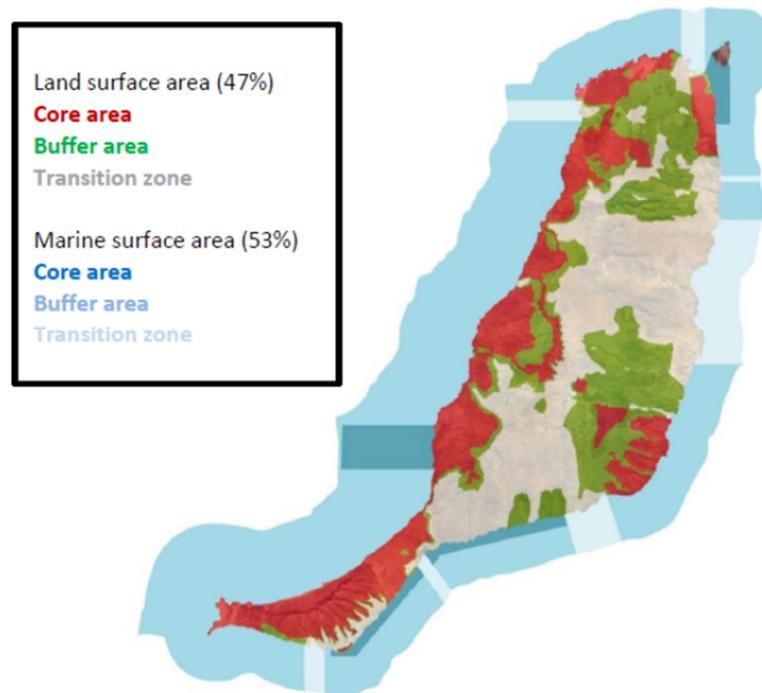
The *Special Insular Tourism Management Territorial Plan of Fuerteventura* is an example of public action that attempts to eradicate the traditional model used to date, and to start a sustainable model to improve the quality of the tourist facilities and areas. Final approval came in 2009. The plan set limits to tourism growth (a reduction in tourist accommodation facilities with the elimination of prior authorizations and existing planning permission for some establishments, the introduction of limits on general land planning, a new land classification for tourism development and the setting of new criteria for the reclassification of development land to rural land). In order to reduce the pressure of the population in the island, the plan has established a maximum capacity of 133,000 accommodation beds, which is 30% less than that allowed by the previous plan. The plan also lays out environmental objectives (conservation of areas of natural beauty, flora and fauna in tourist areas, sustainable use of resources and protection of cultural heritage).

The existing set of values on the island and its commitment to renewable energy, water management and responsible fishing are the reasons why Fuerteventura has been awarded the title of Biosphere Reserve since 2009. There are 13 protected areas (integrated into the *Natura* network), which represent more than 27% of its surface. As stated in the resolution of 30-11-2009 (BOE, no. 27, 01-02-2010), Fuerteventura faces the challenge of creating a tourism model based on principles of sustainability.

The Biosphere Reserve of Fuerteventura covers the whole island and its waters to a distance of 3 to 5 miles offshore. The Biosphere Reserve requires having a territorial management system divided into three basic areas (see [Figure 1](#)):

1. Core area (conservation and protection of natural resources), where research and follow up activities are permitted;
2. Buffer zone (a zone surrounding the core zone), where sustainable development strategies in different areas (social, economic, educational, informative, tourist, recreational) are encouraged, as well as experimental activities that enhance the production of natural resources (fisheries, vegetation and crops);
3. Transition zone (a wider area with greater human intervention), where activities with sustainability criteria are carried out and in which all residents, either through the public or private sector, can collaborate in the management of sustainable development.

**Figure 1: Basic zones of the Biosphere Reserve in Fuerteventura.**



Clarification: Land surface area (47%); Marine surface area (53%)  
Source: Cabildo (Island Council) de Fuerteventura (2015)

The basic functions of the Biosphere Reserve are: 1) the conservation of landscapes, ecosystems, species and genetic variation; 2) the integration of the progress in the preservation of culture and traditions; 3) logistical support regarding education, training and research in sustainable development and conservation activities.

Three bodies have been set up in Fuerteventura to integrate all stakeholders involved in the management of the Biosphere Reserve, all with different but inter-related functions:

1. Governing Board composed of institutional representatives from the Island Council (Cabildo in Spanish) of Fuerteventura, municipalities, the Government of the Canary Islands and the Government of Spain, representatives of the Scientific Council and the Participation Council. The function of the Governing Board is to coordinate efforts and capacities to meet the objectives.
2. Scientific Council consists of 26 prominent scientists in different fields of knowledge (biology, soil science, anthropology, tourism, etc.). The function of the Scientific Council is to establish permanent monitoring and evaluation of actions and initiatives, thereby ensuring the functions of conservation and sustainable development according to scientific criteria. The Scientific Council has a consultative and binding character.

3. Participation Council consists of all the organized civil society stakeholders (employers, trade unions, NGOs, agricultural, fishing, tourism, industrial, ecological, neighbourhood and cultural associations, as well as other interested public and private stakeholders). The function of the Participation Council is to promote and coordinate the broadest representation of civil society, thereby ensuring the process of public participation in matters related to the Biosphere Reserve.

The Government of Canary Islands has also developed action plans in the tourism sector involving different stakeholders. One example of these action plans is the *Tourism Competitiveness Plan of the Canary Islands, A volcanic experience II*. A collaboration agreement was signed with Cabildos of La Palma, Fuerteventura and El Hierro, the Hotel and non-Hotel Association (ASHOTEL) and the Association of Hospitality and Tourism Entrepreneurs Business and Tourism Fuerteventura (AEHTF) to develop the above plan and coordinate collaboration among stakeholders. This plan derives from the Spanish Tourism Plan Horizon 2020 and has several objectives to advance commitments to sustainability specified in the guidelines on sustainability models. These guidelines include the need to promote planning and management of tourist destinations based on responsible public-private and social participation to integrate and develop a strategic vision (Secretaría General de Turismo, 2007). The aim of the plan is to develop a range of innovative activities to diversify tourism in the three islands mentioned above and ensure a regular flow of tourists throughout the year, both in consolidated areas and in other tourist areas, which are at an early development stage. The cost of the action in Fuerteventura amounts to €766,667 jointly financed by the signatories. The commitments are set out as follows:

1. Turespaña (the national tourism agency responsible for the marketing of Spain worldwide, to create value for its tourism sector by encouraging the economic, social and environmental sustainability of domestic destinations. It coordinates and leads the public and private actors) and the Ministry of Tourism of the Canary Islands undertake to prioritize those projects that contribute to giving more scope to the objectives of this agreement and enhancing their performance. About 67% of the funding is being contributed by these institutions.

2. The Cabildo of Fuerteventura (Island Government) is committed to carrying out the aims of the plan and to allocating human and material resources to meet the deadlines and maximize the results sought by it. It financed the remaining 33%.

3. AEHTF agrees to involve its members to cooperate actively in achieving the objectives of the plan and to carry out investment aimed at adapting its supply of products and services to the plan's objectives.

The plan set out three action areas for the Cabildo of Fuerteventura:

1. To work towards the definition of "The Canary Islands: a volcanic experience" product (trails in volcanic areas, information boards along the trails, information about the routes, information panels in bird-watching areas, information panels in diving areas, inventory of volcanological resources).

2. To work towards the enhancement of the product (volcano product training guides, international congresses on volcanology).
3. To consolidate the marketing structure (international promotion plan, promotion of the volcano product in tourist accommodation, promotional multimedia material).

In short, the road to responsible sustainable development has started with the support of all public and private stakeholders who, in one way or another, are involved in decision-making.

### **Hypothesis and methodology**

The sustainability of the island of Fuerteventura involves the integration of the tourist accommodation sector, as stakeholders, in a model of public-private management that meets the following hypotheses.

- H1. The tourist accommodation sector integrates CSR in its objectives because it considers it a value for its establishments.
- H2. The fundamental reason why tourist accommodation integrates CSR in its objectives is the pressure of its closest private and public stakeholders especially customers and suppliers.
- H3. In terms of cooperation, the managers of tourist accommodation value the relationships with government to a greater degree: the closer the administration, the greater the relationship (e.g., the Cabildo of Fuerteventura or town halls on the island are closer administrations to these companies than the Canary Islands Government).
- H4. In general, there are significant differences in responses according to whether the accommodation is hotel or non-hotel. The main differences are in the area of public-private cooperation: the hotel sector has a stronger relationship and does more in collaboration with the various public authorities than the non-hotel sector.

A questionnaire was designed and given to the managers of hotel and non-hotel accommodation in Fuerteventura in order to test the hypotheses. The questionnaire contains questions to evaluate the CSR actions implemented in the companies, the reasons why companies integrate such actions in their strategies and the degree of cooperation with their closest stakeholders. This questionnaire can be used to analyze the situation of other islands with a growing tourism sector in its economic structure. It can also help those responsible for tourist accommodation to reflect on their role in the environment: where and how accommodation activities and relations with the different public administrations are based.

The questionnaire was completed towards the end of 2014 and in the first quarter of 2015. The study population consisted of 130 establishments (51.5% are hotels). The sample included 94 questionnaires (49 hotels and 45 non-hotel), with a confidence level of 95% and an error of  $\pm 5.34\%$ . The answers to the questionnaire were evaluated on a Likert scale of 1 to 5. The higher the score, the more favourable to the question the answer is and vice versa.

According to Espinosa-García and Roman-Galán (1998), total value obtained for each item is the result of the weighted sum of attitudes evaluated and is expressed on a percentage scale ranging from -100 to 100. The weight is applied by multiplying the number of responses in each value, 1, 2, 3, 4, 5, by -2, -1, zero, 1, 2, respectively. A negative percentage indicates that the largest number of responses focus on values 1 or 2. When the percentage is positive, it indicates that largest number of responses focused on values 4 and 5.

The analysis used to test the hypothesis H4 is the nonparametric Mann-Whitney-Wilcoxon with two independent samples (hotel supply and non-hotel supply). The null hypothesis Ho indicates that there are no differences in the responses of both groups (Md1 = Md2). If  $p \leq 0.05$ , the null hypothesis (Ho) is rejected and there are significant differences between the two analyzed groups. The program used for the analysis was the SPSS-19.

## Results and discussion

Table 1 shows the weighted averages of the responses of tourist accommodation establishments' managers to the items in the questionnaire.

**Table 1: Answers of managers of tourist accommodation units (1 = not important; 5 = very important).**

<b>P.1. CSR involves the commitment of the company to the social and environmental development of its environment. Show to what degree</b>	<b>No.1 (-2)</b>	<b>No.2 (-1)</b>	<b>No.3 (0)</b>	<b>No.4 (1)</b>	<b>No.5 (2)</b>	<b>Total (+/-)</b>	<b>%</b>
P.1.1.Your establishment integrates social responsibility into its activities	2	6	28	24	34	82	43.62
P.1.2.The fact that Fuerteventura is a Biosphere Reserve has meant that your establishment places more importance on social responsibility	9	16	19	32	18	34	18.09
P.1.3.Belonging to the Biosphere Reserve has benefited your establishment	10	12	25	14	33	48	25.53
<b>P.2. Rate to what extent the following reasons have encouraged socio-environmental responsibility in your establishment</b>	<b>No.1 (-2)</b>	<b>No.2 (-1)</b>	<b>No.3 (0)</b>	<b>No.4 (1)</b>	<b>No.5 (2)</b>	<b>Total (+/-)</b>	<b>%</b>
P.2.1.Ability to attract financial resources	27	19	19	16	13	-31	-16.49
P.2.2.Increased market share and/or access to new markets	24	16	11	21	22	1	0.53
P.2.3.The improved image of your establishment	11	11	8	27	37	68	36.17
P.2.4.Public incentives (subsidies, tax incentives, etc.)	24	18	15	14	23	-6	-3.19
P.2.5.Compliance with legal obligations (legislative pressure)	21	15	21	23	14	-6	-3.19
P.2.6.Performance of your competition	17	22	21	20	14	-8	-4.26
P.2.7.Cost reduction	16	7	11	36	24	45	23.94
P.2.8.Increased revenues	19	15	22	19	19	4	2.13
P.2.9.Requirements or pressure from tour operators, travel agencies, etc.	15	11	25	30	13	15	7.98
P.2.10. Requirements or pressure from suppliers	26	19	24	19	6	-40	-21.28
P.2.11.Requirements or pressure from customers	16	17	23	16	22	11	5.85
P.2.12.Social pressure (local community, NGOs, etc.)	23	21	20	21	9	-28	-14.89
P.2.13.Voluntary commitment of the management and/or owners of the enterprise	6	9	12	29	38	84	44.68
<b>P.3. Rate your level of agreement with the following statements</b>	<b>No.1 (-2)</b>	<b>No.2 (-1)</b>	<b>No.3 (0)</b>	<b>No.4 (1)</b>	<b>No.5 (2)</b>	<b>Total (+/-)</b>	<b>%</b>

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P.3.1. It is difficult to protect the environment and meet the economic and financial objectives at the same time	10	6	31	26	21	42	22.34
P.3.2. At present, the socio-environmental commitment of our establishment is limited to compliance with the legislation	15	8	26	41	4	11	5.85
P.3.3. Socio-environmental protection is a key source of value for our establishment (image, reputation, etc.)	10	3	18	20	43	83	44.15
P.3.4. The socio-environmental commitment of our establishment is higher than the sector average	13	3	39	21	18	28	14.89
P.3.5. Environmental protection allows economic performance to improve	10	13	29	10	32	41	21.81
<b>P.4. Rate the degree of cooperation with your closest stakeholders</b>	<b>No.1 (-2)</b>	<b>No.2 (-1)</b>	<b>No.3 (0)</b>	<b>No.4 (1)</b>	<b>No.5 (2)</b>	<b>Total (+/-)</b>	<b>%</b>
P.4.1. The Autonomous Region of the Canary Islands	28	20	15	22	9	-36	-19.15
P.4.2. The Island Council (Cabildo)	30	11	21	23	9	-30	-15.96
P.4.3. The town hall	28	7	19	29	11	-12	-6.38
P.4.4. Business associations	30	17	14	24	9	-35	-18.62
P.4.5. Civil associations, NGOs, Red Cross, etc.	37	21	16	14	6	-69	-36.70
P.4.6. The Biosphere Reserve through their Boards	41	24	12	15	2	-87	-46.28
P.4.7. Client firms (tour-operators, travel agencies, etc)	16	15	9	24	30	37	19.68
P.4.8. Suppliers	15	18	10	30	21	24	12.77
P.4.9. Universities	38	26	16	9	5	-83	-44.15
<b>P.5. What actions does your establishment take in collaboration with the public sector</b>	<b>No.1 (-2)</b>	<b>No.2 (-1)</b>	<b>No.3 (0)</b>	<b>No.4 (1)</b>	<b>No.5 (2)</b>	<b>Total (+/-)</b>	<b>%</b>
P.5.1. Participates in the tourism planning of Fuerteventura	26	15	27	14	12	-29	-15.43
P.5.2. Attends regular meetings with the public sector	25	13	24	21	11	-20	-10.64
P.5.3. Publicises products and/or tourist services	31	5	26	14	18	-17	-9.04
P.5.4. Invests in the tourism sector	27	6	12	20	29	18	9.57
P.5.5. Holds training sessions in the tourism sector	29	12	15	24	14	-18	-9.57
P.5.6. Seeks advice from a scientific and technological standpoint	52	12	16	10	4	-98	-52.13
P.5.7. Performs actions related to socio-environmental sustainability	39	13	6	14	22	-33	-17.55
P.5.8. Shares infrastructure for events	41	8	10	23	12	-43	-22.87

*Source:* Compiled by the authors.

As can be seen, the evaluation of the company's commitment to CSR is in point 1 (p.1). The perception of those responsible for tourist accommodation is relatively positive. The highest percentage is in the responses on the integration of CSR in business operations (43.62%). The items that associate the importance of Fuerteventura being a Biosphere Reserve with social responsibility had positive percentages, but these were relatively low.

The second point (p.2) asks the companies to evaluate the reasons why they have implemented CSR activities, the most highly valued being as follows: voluntary commitment of the management and /or owners of the company (44.68%), improvement of the image of the company (36.17%) and cost reduction (23.94%). The score in the voluntary commitment of management and ownership is interesting, since the effectiveness of CSR depends largely on the involvement and awareness of business management. In addition, all definitions of CSR include the voluntary or altruistic nature of its implementation. They also highlight cost reduction because they perceive that CSR activities bring them more business efficiency and higher profits over costs.

The least valued and negatively valued reasons are demand or pressure from suppliers (-21.28%), ability to attract financial resources (-16.49%) and social pressure (-14.89%).

The third point (p.3), evaluates five items related to socio-environmental commitment. All results were positive, but the socio-environmental protection for companies is a key source of value for the tourist establishment (44.15%). Regarding the degree of cooperation with their closest stakeholders (p.4), only two items were positive, although they were relatively low: client companies (19.68%) and suppliers (12.77%). The remaining partners have negative ratings. It is worth mentioning that there is a lack of existing collaboration with the Councils of the Biosphere Reserve (-46.28%), universities (-44.15%) and civil associations (-36.70%).

Although responses indicate the existence of an altruistic component in adopting a CSR strategy, in this case, it coincides with the desire to maintain a profile of sustainable island tourism destination, differentiated from other destinations. Additionally, it helps resolve the conflict between tourism growth and sustainability of the island ecosystem that gives value to Fuerteventura, as recognized by managers in p.3.

The responses to point five (p.5) show that actions taken by tourist accommodation units in collaboration with the public sector are limited. All items are negative except those that refer to investment in the tourism sector (9.57%). The advice from the point of view of science and technology is the lowest valued action (-52.13%).

**Table 2: Contrast testing statistics, grouping variable: type of accommodation.**

P.1	P1.1	P1.2	P1.3										
U de Mann-Whitney	1090.500	892.000	1102.500										
W de Wilcoxon	2125.500	2117.000	2137.500										
Z	-.095	-1.644	.000										
Sig. asintót. (bilateral)	.924	.100	1.000										
P.2	P2.1	P2.2	P2.3	P2.4	P2.5	P2.6	P2.7	P2.8	P2.9	P2.10	P2.11	P2.12	P2.13
U de Mann-Whitney	865.000	852.500	908.500	735.000	884.000	864.500	738.500	770.500	683.500	862.500	751.000	875.000	913.000
W de Wilcoxon	1900.000	1887.500	1943.500	1770.000	1919.000	1899.500	1773.500	1805.500	1718.500	1897.500	1786.000	1910.000	1948.000
Z	-1.842	-1.938	-1.538	-2.847	-1.692	-1.841	-2.872	-2.567	-3.270	-1.868	-2.720	-1.764	-1.511
Sig. asintót. (bilateral)	.065	.053	.124	.004	.091	.066	.004	.010	.001	.062	.007	.078	.131
P.3	P3.1	P3.2	P3.3	P3.4	P3.5								
U de Mann-Whitney	753.500	965.000	822.000	1074.500	1011.000								
W de Wilcoxon	1978.500	2190.000	2047.000	2109.500	2236.000								
Z	-2.738	-1.102	-2.255	-.222	-.720								
Sig. asintót. (bilateral)	.006	.270	.024	.824	.472								
P.4	P4.1	P4.2	P4.3	P4.4	P4.5	P4.6	P4.7	P4.8	P4.9				
U de Mann-Whitney	1072.500	598.000	687.000	836.000	813.500	723.500	704.500	857.500	1075.500				
W de Wilcoxon	2107.500	1633.000	1722.000	1871.000	1848.500	1758.500	1739.500	1892.500	2110.500				
Z	-.233	-3.940	-3.254	-2.080	-2.281	-3.033	-3.105	-1.908	-.215				
Sig. asintót. (bilateral)	.815	.000	.001	.038	.023	.002	.002	.056	.830				
P.5	P5.1	P5.2	P5.3	P5.4	P5.5	P5.6	P5.7	P5.8					
U de Mann-Whitney	958.000	816.500	1092.000	849.500	1045.500	1016.500	846.500	629.500					
W de Wilcoxon	2183.000	2041.500	2317.000	2074.500	2270.500	2051.500	1881.500	1664.500					
Z	-1.125	-2.222	-.082	-1.980	-.444	-.718	-2.032	-3.777					
Sig. asintót. (bilateral)	.261	.026	.934	.048	.657	.473	.042	.000					

Source: Compiled by the authors.

According to the first results, it is possible to deduce that the commitment of accommodation establishments in the Fuerteventura tourist destination to sustainability mainly comes from their voluntary initiatives, which is also oriented to strengthening their commercial image. However, the establishments which were studied do not perceive significant pressure from the key stakeholders, neither do they see any decisive support from the public administration, particularly in terms of the backing which one would expect for the “Biosphere Reserve” brand, as the promoter and/or coordinator of the sustainability oriented actions taken by the different agents in the destination. These results cast doubt on the present level of maturity of governance in socio-environmental aspects of the Fuerteventura destination, which Ruiz-Labourdette et al. (2010) pointed out. In this respect, and coinciding with Ibáñez (1999), it would be desirable if there was greater involvement by the public sector: concentrating on the promotion and coordination of initiatives regarding sustainability, within which the necessary standards and codes of practice would be set out for the common actions to be more effective.

The results of the Mann-Whitney-Wilcoxon show the differences between the hotel and non-hotel establishments (Table 2).

In response to questions about whether CSR implies a commitment of the company to the social and environmental development of their environment, there are no significant differences between the two groups.

Of the thirteen reasons for the introduction of CSR activities in companies, the following five were significant: government incentives, cost reduction, increased revenues, demand or pressure from tour operators, travel agencies, etc. and demands or pressure from customers. In all cases, the hotels positively value the proposed items, especially that of cost reduction (48.98%) (p.2.7), whereas the non-hotel establishments placed a minimum value on these items, which were all negative, especially public incentives (Table 3).

Of the five statements relating to environmental protection and the social commitment of the companies, the perception of the respondents was significant regarding the difficulties of reconciling the achievement of the economic and financial goals with environmental protection. Despite these aspects being a major source of value of its establishment. The non-hotel supply perceived this concept with much higher percentages than the hotels (Table 3).

The most important differences between both groups are in the degrees of collaboration with neighbouring stakeholders. Six of the nine items are significant. The hotels have more collaboration with client companies (43.88%), town halls (17.35%) and the Cabildo (island council) (11.22%). The non-hotel sector thought that the collaboration with all partners was low and all items were given negative scores. The worst results are in the group of public and private entities. It is noteworthy that the sector receives little collaboration with the Biosphere Reserve, which is the entity with the lowest scores. These negative results are especially high in the case of the non-hotel suppliers (Table 3).

**Table 3: Responses (according to type of accommodation) of the significant results in the contrast of statistics.**

<b>P.2</b>	n° 1 (-2)	n° 2 (-1)	n° 3 (0)	n° 4 (1)	n° 5 (2)	total (+ o -)	%
P.2.4 total	24	18	15	14	23	-6	-3,19
hotel	3	12	11	11	12	17	17,35
non-hotel	21	6	4	3	11	-23	-25,56
P.2.7 total	16	7	11	36	24	45	23,94
hotel	0	4	6	26	13	48	48,98
non-hotel	16	3	5	10	11	-3	-3,33
P.2.8 total	19	15	22	19	19	4	2,13
hotel	3	10	11	14	11	20	20,41
non-hotel	16	5	11	5	8	-16	-17,78
P.2.9 total	15	11	25	30	13	15	7,98
hotel	2	4	14	21	8	29	29,59
non-hotel	13	7	11	9	5	-14	-15,56
P.2.11 total	16	17	23	16	22	11	5,85
hotel	1	15	8	8	17	25	25,51
non-hotel	15	2	15	8	5	-14	-15,56
<b>P.3</b>	n° 1 (-2)	n° 2 (-1)	n° 3 (0)	n° 4 (1)	n° 5 (2)	total (+ o -)	%
P.3.1 total	10	6	31	26	21	42	22,34
hotel	5	5	20	15	4	8	8,16
non-hotel	5	1	11	11	17	34	37,78
P.3.3 total	10	3	18	20	43	83	44,15
hotel	7	1	11	14	16	31	31,63
non-hotel	3	2	7	6	27	52	57,78
<b>P.4</b>	n° 1 (-2)	n° 2 (-1)	n° 3 (0)	n° 4 (1)	n° 5 (2)	total (+ o -)	%
P.4.2 total	30	11	21	23	9	-30	-15,96
hotel	8	4	13	17	7	11	11,22
non-hotel	22	7	8	6	2	-41	-45,56
P.4.3 total	28	7	19	29	11	-12	-6,38
hotel	8	2	12	19	8	17	17,35
non-hotel	20	5	7	10	3	-29	-32,22
P.4.4 total	30	17	14	24	9	-35	-18,62
hotel	9	10	10	17	3	-5	-5,10
non-hotel	21	7	4	7	6	-30	-33,33
P.4.5 total	37	21	16	14	6	-69	-36,70
hotel	14	12	10	8	5	-22	-22,45
non-hotel	23	9	6	6	1	-47	-52,22
P.4.6 total	41	24	12	15	2	-87	-46,28
hotel	13	17	8	9	2	-30	-30,61
non-hotel	28	7	4	6	0	-57	-63,33
P.4.7 total	16	15	9	24	30	37	19,68
hotel	6	2	4	17	20	43	43,88
non-hotel	10	13	5	7	10	-6	-6,67
<b>P.5</b>	n° 1 (-2)	n° 2 (-1)	n° 3 (0)	n° 4 (1)	n° 5 (2)	total (+ o -)	%
P.5.2 total	25	13	24	21	11	-20	-10,64
hotel	19	4	11	14	1	-26	-26,53
non-hotel	6	9	13	7	10	6	6,67
P.5.4 total	27	6	12	20	29	18	9,57
hotel	15	2	9	16	7	-2	-2,04
non-hotel	12	4	3	4	22	20	22,22
P.5.7 total	39	13	6	14	22	-33	-17,55
hotel	15	9	2	9	14	-2	-2,04

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non-hotel	24	4	4	5	8	-31	-34,44
P.5.8	41	8	10	23	12	-43	-22,87
hotel	12	4	6	20	7	6	6,12
non-hotel	29	4	4	3	5	-49	-54,44

Source: Compiled by the authors.

Finally, four out of the eight items raised in point 5 were significant. It is worth mentioning that the non-hotel sector collaborates alongside the public sector in investments in the tourism sector and attends regular meetings with government to a greater extent than the hotel sector (p.5.2 and 5.4, [Table 3](#)). However, in the case of the hotels, it is worth mentioning that they share infrastructure for events with the public sector, as opposed to non-hotel suppliers, which do not evaluate this in the same way (p.5.8).

**Table 4: Summary of the main results of the analysis.**

Overall results of tourist accommodation		Most significant results according to type of tourist accommodation	
Dimensions	Overall Results	Hotel	Non-hotel
Overall assessment of the integration of CSR and Biosphere Reserve.	Relatively low for a Biosphere Reserve island.	There are no significant differences.	There are no significant differences.
Reasons that have encouraged CSR.	Mainly voluntary commitment, company image and cost reductions.	All items are positively valued. Cost reductions are given are a high level of importance.	All items are negatively valued, especially public incentives.
Socio-environmental commitment.	This is a key factor.	Socio-environmental protection is a source of value for the company, but it is difficult to balance with economic-financial goals.	The same as in the case of the hotels, but the valuation is much higher.
Degree of collaboration with the closest stakeholders.	Low positive results in the degree of cooperation with private stakeholders (client companies and suppliers). Negative results for the rest. Biosphere Reserve and universities stand out negatively.	Positive results indicate that there is collaboration especially with the Cabildo (Island Council), Town Halls and client companies.	The results were negative for all the stakeholders, especially, the Biosphere Reserve and citizen associations.
Actions taken in collaboration with the public sector	Fairly limited. The only positive results were for tourist sector investment, but these had low percentages.	There is hardly any joint collaboration with the public sector. The only positively valued action is sharing infrastructure for events.	There is collaboration with the public sector, especially in investment in the tourist sector, and periodic meetings attendance, but sharing infrastructure for events is the least valued action.

The closer relationship between the non-hotel sector and the public sector, as they both attend the proposed periodic meetings more often, denotes a relatively higher level of dependency than that of the hotel establishments. This finding could be caused, among other reasons, by the greater difficulties the non-hotel sector has in conciliating its socio-environmental commitment with the demands of economic-financial profitability, mentioned earlier (p.3.1). Additionally, the fact that rural tourist accommodation is included in this group means more compliance is required with the regulations imposed by public institutions. On the other hand, hotels have approached their CSR more strategically, orienting it towards improving the reputation and image of the company brand (p.3.3.). Table 4 summarizes the most relevant aspects of the analysis.

In short, there is some weakness in the design of the public-private governance model established on the island of Fuerteventura. The reason is that this model has not created the conditions for greater cooperation between private operators (accommodation sector) and the various public institutions (Biosphere Reserve, Town Hall, Cabildo (Island Council) and the Canary Islands' Government). This problem also exists in other continental destinations *Biosphere Reserve* (Schliep, & Stoll-Kleemann, 2010).

## Conclusion

The growing importance of networking, governance and CSR in the tourism sector is a result of a change in corporate culture and a paradigm shift that have to be conceived holistically. These require achieving a higher degree of cooperation between all public and private stakeholders.

The lines of public action in the field of CSR and tourism highlight the need for collaboration strategies between the public sector and the private sector to be effective at the regional level. The development of these lines of action should take into account the additional complexity in the case of archipelagos because of their fragility and vulnerability. In the Canary Islands, the island council is an additional level of public administration, and the fragmented territory results in difficulties concerning inter-island transport and communication, environmental and cultural differences and different stages of the tourism life cycle. All these require the involvement of stakeholders on each of the islands and the standardization of information to obtain data to make better decisions.

Currently, on the island of Fuerteventura, there is a process of coordinated decision making that has proposed plans to modernize the tourist destination. A reconversion and differentiation strategy exists to project an image oriented towards making climatic, nature and cultural tourism complementary as described by Santana Talavera, Rodríguez Darías & Díaz Rodríguez 2012). In this respect, it is crucial to analyze the importance that tourist accommodation sector places on CSR, particularly on its environmental aspects, and on its relationships with the public sector and other economic and social agents.

In general, the responses of those responsible for tourist accommodation in Fuerteventura show that CSR is relatively widespread in their companies. They consider that socio-environmental protection is a key source of value for their establishments, thus confirming the first hypothesis. The most important reasons for the integration of CSR in the tourist establishments' objectives are the voluntary commitment of the management and/or owners of the companies, the improvement of the companies' image and cost reductions. This

suggests that the second hypothesis is false, since the hypothesis argues that pressure from the closest stakeholders was the strongest reason for integrating CSR, but this was not the case.

The third hypothesis is partially true because the managers who responded to the questionnaire thought they cooperated more with their client companies and their suppliers, and gave their collaboration with the various public authorities and associations relatively low values. However, despite the negative results obtained, these results show that the relationship with the public administration is stronger when the public administration is closer to the establishment, as is the case of the town halls. It should be noted that although they consider the Biosphere Reserve a benefit to their establishments, relations with the institution are minimal. This highlights two issues. First, the creation of a new institution/administration (Biosphere Reserve) is not yet consolidated perhaps due to its inadequate design. Second, companies in the tourist accommodation industry prefer to maintain a direct relationship with the closest public administration (Town Hall, Cabildo), because of the regulatory functions and competence of this administration in establishing incentives and subsidies.

A comparison of the responses between managers responsible for hotels and those for non-hotel establishments shows clear differences, especially in the degree of cooperation with their stakeholders and actions taken. The hotel managers collaborate more with the Cabildo (Island Council) and local town halls, as well as with client enterprises. Therefore, the fourth hypothesis is confirmed.

In short, the interest of the pioneering experience of the island of Fuerteventura lies in having established a model of public-private governance in which companies in the tourist accommodation industry incorporated CSR strategies. These strategies enable them to manage, along with political actions public administration, the development of a sustainable tourism industry, compatible with the characteristics of fragility of island ecosystems. The results obtained to date show some of their weaknesses and the need to revise the design.

This empirical analysis is a first step to evaluate the potential of a new model of tourism governance based on sustainability, in which CSR and public-private partnerships are fundamental parts. Other lines of work in the future could cover other aspects of CSR, such as introducing greater innovation in tourist accommodation and improving relations with suppliers and customers. It would also be of interest to analyse the influence of other variables, especially those that significantly differentiate the management of tourist facilities (size, year of business activity, nationality, or CSR policies of each company).

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