

“Adoption of Corporate Social Responsibility (CSR) practices in the tourism sector of developing countries: A comparative study of foreign-owned and local-owned hotels and tour operators in Myanmar”

Master Thesis

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Declaration

I, Gabriel Than Hlaing Oo, do hereby declare that the thesis on Adoption of CSR practices in the tourism sector of developing countries: A comparative study of foreign-owned and domestic-owned hotel and tour operators in Yangon, Myanmar presented here to Institute of Development Research and Development Policy, Ruhr University of Bochum (RUB), is the outcome of my own work under supervision. Information, works by other Authors, which served as sources of reference have duly been acknowledged.

Signature: Gabriel Than Hlaing Oo

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Abstract

The purpose of this thesis is to examine the factors that motivate owners/managers of the hotels and tour companies in Myanmar Tourism sector to participate and adopt the Corporate Social Responsibility (CSR), how they implement CSR and what barriers do they see when they practice CSR. The study makes a comparison between foreign-owned and local-owned hotels and tour companies from Myanmar Tourism sector. Owners and managers of Hotels and Tour Operators in Yangon Area were the targeted research participants. The empirical study was conducted using qualitative method through in-depth interviews. This was important so as to explore and analyze the owners'/managers' perspectives of adopting CSR practices. The sample involves in this study were 10 (4 hotels and 6 tour operators) hotels and tour operators from Yangon.

The findings indicate that whether foreign-owned or local-owned hotel/tour operator has the big influence on its CSR engagement including: perceptions of CSR; motivations, barriers and benefits from engaging in CSR and types of CSR practices. Freeman's stakeholder theory and Carroll's CSR pyramid concept were used to explain interview data. The findings also shows that there is a huge amount of different interpretations of the term CSR exist in the eyes of both the tour operators and hotels. Foreign-owned companies seem mostly motivated to adopt CSR by business reasons and local-owned companies tend to be motivated by manager's moral/ personal values. Both foreign-owned and local-owned companies have same constraints such as lack of time and money, and need collaboration and support from government to practice CSR.

From the findings, the key argument therefore is that Myanmar managers' application of CSR is influenced by Myanmar culture and traditions of philanthropic giving (Da Na) which flourished within Buddhist teachings and ethics. Overall this research contributes to the academic literature on CSR in relation to tourism industry in which there is limited information of Myanmar.

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List of Abbreviations and Acronyms

CBT	Community Based Tourism
CSR	Corporate Social Responsibility
ESRT	Environmentally and Socially Responsible Tourism
FIT	Foreign Individual Traveler
GDP	Gross domestic product
MCRB	Myanmar Center for Responsible Business
MHA	Myanmar Hotelier Association
MoHT	Ministry of Hotel and Tourism
MTF	Myanmar Tourism Federation
OECD	Organization for Economic Cooperation and Development
PATA	Pacific Asia Travel Association
SMEs	Small and Medium Enterprises
Tearfund	The Evangelical Alliance Refugee Fund
UMFCCI	Union of Myanmar Federation of Chambers of Commerce and Industry
UMTA	Union of Myanmar Travel Association
UNDP	United Nations Development Programme
UNESCAP	United Nations Economic and Social Commission for Asia and the Pacific
UNGC	United Nations Global Compact
UNWTO	United Nations World Tourism Organization
WBCSD	World Business Council for Sustainable Development
WTTC	World Travel & Tourism Council

1. Introduction

Over the years and across the globe, there has been an increasing discussion on Corporate Social Responsibility (CSR) policies in the business sector since after Bowen (1953) in his book “Corporate Responsibility of the Businessman” promoted the idea that companies should take social obligations in the community where they are working but critiques on the other hand, disagreed and state that firms should not be forced either by law or moral coercion to participate in this idea of being socially responsible. Regardless of those different views on the matter, quite an increasing number of companies have been engaging and promoting the idea of being socially responsible (Bohdanowicz et al. 2009; Font et al. 2012). According to Hopkins (2003), he describes a comprehensive definition of CSR as:

“CSR is concerned with treating the stakeholders of the firm ethically or in a socially responsible manner. Stakeholders exist both within a firm and outside. The wider aim of social responsibility is to create higher and higher standards of living, while preserving the profitability of the corporation, for peoples both within and outside of the corporation” (p. 1).

Some examples of CSR activities are donating or charity to the community, emergency response programs, supporting local businesses, trainings for staff, taking caring of staff’s health and well-being, employing staff with disability, rewarding staff and supporting employee in community activities (Worthington et al. 2006). These are the voluntary actions from the firms to benefits its stakeholders.

1.1 Background of the Research

While CRS has been popular in other sectors since the 1953 globally it is now recently becoming a buzzword in tourism industries as well (Fuchs 2010). Globally these buzzes make noises with wide range of concepts mainly arguing travel companies to embrace and make tourism sustainable and fit for the future. On the other hand and just like in other in sectors, companies’ actions towards this have been documented to be inconstant in many cases with non-transparency characteristics (Bohdanowicz et al. 2009). However each of these companies has chosen different way in engaging themselves in CSR activities depending on what they stand for. For instance, some

travel companies have chosen to engage themselves in cultural sensitization of tourists, others introduce labor standards for employees and yet others set up non-profit foundations or social projects for children or disaster/emergency response (Font et. al 2012; Fuchs 2010). Studies from developed countries that hotel and other related firms promote CSR activities actively. They also acknowledge CSR initiatives in tourism industry are becoming more significant just like in other sectors (Holcomb et al. 2007).

A study by Welford (2011) documents that from 2009 to 2011 tourism companies in Asia had been actively involved in issues related to CSR. It further reports that the successful engagement of these industries in CSR is based on the enormously participation and engagement of all stakeholders as well as their adherence to the global standards. Additionally, it point issues that have captured much attentions in the continent for the past ten years to include tourism industries need or obligation to be socially responsible for the climate change. Tourism companies have also been involved in CSR projects that works on water availability and safety issues, supply chains relation, community development, biodiversity, health issues, human resources, customer satisfactions and sustainable consumption (Welford 2011).

A number of other studies have also reported on tourism industries engagement in CSR activities similar as those mentioned formerly (Chamber et al. 2003). It should however be acknowledged that, little studies in Asia, has focused on hotels and tour companies and their CSR practices. With the growing tourism industry, owners of hotels and tour companies are now faced with the obligation to act according to the international standards and CSR is an unavoidable pre-requisite of any company that is thriving to attract more customers and upholds good reputation both within the country and internationally (Argandoña 2010, p.844). The purpose of this study is to analyze the factors that motivate owners/managers of the hotels and tour companies in Myanmar Tourism sector to participate and adopt the CSR, how they implement CSR and what barriers do they see when they practice CSR.

1.2 Justifications and Problem Statement

Just like in CSR in other sector, there is an increase pressure on tourism companies to be socially responsible. In similar way, this pressure come from customers and consumers of tourism on issues regarding working conditions, human rights protection, environmental issues, child labor and other social concerns when they choose travel destinations (Font et al. 2012).

Understanding the importance and significance of CSR in tourism, Myanmar formulated the Responsible Tourism Policy, with the main vision of ensuring that all tourism-related companies operate in the manner that is socially responsible (Hausler et al. 2012). However since the introduction of this policy, no timeframe is set to implement nine aims with 58 action points and no evaluation has been done to gather the view of the tourism company's owners regarding whether they are engaging themselves in ensuring that their companies are socially responsible and what makes them engage in this idea (Ko Ko Thet 2012, p. 8). Existing documentation is the work done by Ko Ko Thet on current situation and challenges of responsible tourism in Myanmar. That work recommends for availability of a body that will be specific and responsible in ensuring that the responsible tourism policy is enforced, monitored and evaluated with the aim of ensuring that CSR activities proposed in the policy are followed (ibid).

Most of the documented CSR studies focus on developed nations while on a few developing countries such as India, Malaysia, Thailand and Bangladesh have been documented (Amran et al. 2009; Belal et al. 2007; Kuasirikun 2005; Raman 2006). As Visser (2008) suggested, CSR in developing countries are different from developed nations due to their cultural traditions, politics and socio-economic status. Therefore more research need to address regional gaps in the CSR literature, especially for the countries lacking CSR. In addition to the development of CSR within a particular social context and limited information on the practices in the ex-colonial, smaller and emerging countries, lack of CSR research evidence in the developing world context leaves our understanding of international practice incomplete (Frynas 2006, p. 17). Within this context, this thesis examines CSR practices in a developing country, Myanmar. CSR research in Myanmar context is limited to resource extractive sectors.

These researches hardly contribute to the ongoing theoretical debates in the CSR field along the lines of CSR theories such as Freeman's stakeholder theory and Carroll's CSR pyramid. However, little is known on what factors that motivate these hotels and tour companies to adopt CSR and how do they engage in CSR activities. Hence this research will provide information on tourism companies views toward CSR in tourism sector, the factors that motivate them to be involved as well as the barriers that they face during their engagement.

1.3 Research Objective and General Research Questions

The overall research objective is to examine the factors that motivate owners/managers of hotels and tour companies who are participating and adopting CSR policy in Myanmar Tourism sector. The key motivation behind this study is to contribute to CSR literature of developing countries and by exploring the current state of CSR, researcher intended to improve CSR practices in Myanmar.

Research Questions

1. What motivate managers/owners of Tour operators and hotels to engage and adopt the CSR policy?

In answering this research question, the study addresses the motives behind CSR activities. This question is based on the conceptual framework constructed in chapter two.

2. How do managers/owners of Tour operators and hotels implement the objectives of the CSR and what barriers are they facing during the implementation?

Through this question, the study explores general CSR practices in Myanmar context which call for further investigation. This will be carried out through face to face interviews that explore practices of social and environmental activities in Myanmar hotel and tour companies. In addition, the barriers and drivers towards these practices will also be explored. The findings are reported in Chapter four: An exploratory analysis of CSR practices in Myanmar.

1.4 Brief Introduction about Myanmar as the research context

In this thesis, Myanmar is selected as the research site representing a developing country due to its unique contextual conditions. Thus, this thesis is about a rather unique CSR story, generated from one developing country. The reasons and justification for selecting Myanmar as the research site are summarized below.

First, Myanmar is a neglected country in terms of CSR research and the topic has neither been discussed nor significant attention paid to it in the Asia Continent (Visser, 2008). Second, Myanmar has a rich natural resources such as timber, tin, copper, marble, limestone, precious gemstones and natural gas. It has a population of over 56.3 million (CIA 2015) and eight major national ethnic races; Kachin, Kayah, Kayin, Chin, Mon, Bamar, Rakhine and Shan with more than 135 ethnic groups which officially recognized by the government (Gamani 2012). According to the CIA World fact book, 89% of Myanmar people are practicing Theravada Buddhism and Christianity is 4%, Muslim 4%, Animist 1%, and others are 2% (CIA 2015). Therefore Myanmar is a multicultural, a multi-ethnic, a multi-religious and multilingual country with a long history of Myanmar kingdoms and colonial period. Myanmar has unique cultural and religious values.

Finally, it has a culture of charitable giving among its people. Philanthropic tradition is greatly encouraged by the Buddhist teaching and one fundamental practice is Da Na (charity/alms giving). According to the Charity Aid Foundation's (CAF's) World Giving Index 2015, Myanmar stands number one among all countries in the world (CAF 2015, pp. 10-11). This ritual has influenced and helped to shape Myanmar CSR practices. Given the rich historical and cultural background, it is interesting to see how CSR practices in Myanmar have been influenced by these factors.

1.5 Significance and Contribution of the Study

This research was expected to identify the important of Tourism sector in Myanmar to benefit a better understanding of what Myanmar hotels and tour companies are adopting CSR practices, with their perceptions, motivations and barriers they face when implementing CSR practices. By exploring the current state of CSR, it will contribute to the knowledge about CSR in Myanmar, developing country context

which has neither been discussed nor significant attention paid to it in the Asia Continent on CSR research. Overall, it was expected that this research will contribute to the academic literature on CSR in relation to tourism industry in which there is limited information in Myanmar that crucial need to research. Additionally, the results of the study will enable policy-makers such as governmental groups and other stakeholders in the policy process such as tourism industry associations to understand the factors that affect CSR adoption and engagement.

1.6 Scope & limitations of study

This thesis was only focused on examining the perception, motives and attitudes of the tourism service provider here namely hotel manager and tour operators. Moreover, one can question about how many people or tour operators share the same views on the issue which researcher was not be able to capture since he was not conducting a quantitative study, however, this study can ask as a stepping stone to big quantitative studies that can use qualitative findings to shape their research tools. To this end he was aware that the research findings may not be generalizable since the sample selected may not be representative of the global aspect.

1.7 Structure the thesis

The thesis was structured as in five chapters. A brief overview of each chapter was stated below.

Chapter 1: Introduction

This chapter describes an introduction of the thesis. It discuss the general context of the study, highlight on the justification and problem statement and defines research objectives and general research questions to be answered. It also delivers a brief introduction to the research context and highlights the significance and contribution of the study and scope and limitations of the study.

Chapter 2: Conceptual and Analytical Framework

In this chapter, the focus will be on the broader context of CSR in tourism, theories underpinning this idea, the reasons and motivations for tourism companies to engage in CSR activities globally, regionally and nationally. In this chapter locates Myanmar

as the research context for a developing country and provides contextual understanding about the research field in Yangon. The chapter gives an insight into the Myanmar context and discusses the historical, cultural, religious, legal, economic and environmental settings of Myanmar. This chapter will also cover the conceptual framework to be used in this thesis.

Chapter: 3 Methodology and methods

This chapter explains the research approach or paradigm and research methods adopted by the researcher in conducting this thesis. Moreover, the chapter discusses the philosophical views of the researcher, data collection methods, interviewee selection strategies and the methods of data analysis.

Chapter 4: An Analysis of CSR practices in Myanmar Tourism sector

This chapter analyzes CSR practices of foreign-owned and local-owned hotels and tour operators from Myanmar including: perceptions of CSR; motivations, barriers and benefits from engaging in CSR. Drawing on the results of Chapter four, this chapter makes a comparison of CSR practices between foreign-owned and domestic-owned hotels and tour operators from Myanmar. It examines the extent to which CSR practices of those two ownership is differ.

Chapter 5: Conclusions

This final chapter summarize the thesis findings, discusses how the research questions are answered and explains them in relation to the extant CSR literature. It concludes the thesis by indicating the significance, scope and implications of the study. It also presents some reflections upon research methodology and the potential for future research arising from this study.

2. Theoretical and Analytical Framework

This chapter offers a literature review on Corporate Social Responsibility (CSR) and Tourism development in Myanmar and draws examples from global experience of its contribution towards business motivations, increasing job opportunities and reducing unemployment. Present paper used different reviewed journals, articles, books and government published documents and policies for the subject matter. Finally, this chapter discusses the Stakeholder theory of Freeman and Carroll's CSR pyramid for conceptual framework which will inform this thesis.

Despite the fact that CSR has been a subject of almost all industrial sectors since 1953 from different perspectives and theories (Bowen 1953, p. 6; Carroll 1979; Sethi 1975, p. 58) the literature lacks the overall discourse of this phenomenon with respect to what is happening on the grounds when it comes to CSR and tourism. Many reasons can contribute to this among which one can be a result of lack of documentation of CSR activities in developing countries as compared to developed world or lack of research on this area in our settings. For instances, CSR in Myanmar has been the act of philanthropy and a voluntary gesture because of the influence of tradition of giving and Buddhist religious background, which can mean that companies may neither abide systematically to the code of conducts of CSR and no the people or society can be able to ask the claim legally for the companies to act socially (Welford et al. 2013, p. 7).

It is indeed still vague about companies' motivations to engage themselves in CSR activities especially in tourism, which is now a growing sector in majority of developing countries (UNWTO 2015, p. 7). Companies motivations to engage in CSR activities may at its general sense include, moral obligation, philanthropy, benefits associated with being a socially responsible company, the mutual effect of having motivated employees, the push from customers when they give more preferences to companies that are labelled as socially responsible (Kotler et al. 2005; Idowu et al. 2007) and, the list will not be restricted to the aforementioned only, since majority of the companies have not set open their reasons to engage due to many reasons one being issues of competition (McGuire et al. 1988; Clark-Murphy et al. 2005; Chairer et al. 2005).

Additionally, companies interest in engaging in CSR activities has been reported with multitude of facet by many scholars; to date there is lack of an agreed and systematic theoretical perspective that can be explain and describe what lies behind the motivation of these companies to engage in CSR (Whitehouse 2006; Matten et al. 2008). What motivated tourism companies to engage in CSR activities are discussed in section (2.5). Majority of scholars have used the Carroll's pyramid to explain the motivation behind the engagement in CSR activities (Crane et al. 2008), however, the pyramid presents a facet of factors, which can be explained and interpreted in different ways to suit the objective of the one using it. CSR in tourism industries remained to be a less researched area that reflect the need for documentation and more research on the area in developing countries.

It should be noted that this work does not attempt to answer all questions regarding CSR in tourism industries; rather it takes on the focus to understand what the factors that makes tour operators and hotel manager to engage themselves in CSR activities in the specific context of Myanmar are. The main aim of this section is to document on the existing theories that underpins the idea of CSR, providing the summary of what is currently known with regards to motivation to engage in CSR activities by tourism companies, and, the implication that this study will contribute to the academic literature. This work also acknowledge the fact that the literature has a wide range of information regarding CSR in tourism, but it will only take into account those work which have specifically attempt to give a discourse of why tourism firms and hotels engage themselves in CSR activities, and what are they involved in, and at what stage and when are they normally seen to be more active. In view of the above overview, this chapter will start by giving an account on the theories that underpins the idea of CSR, which will be followed by the outline of existing evidence on the area of motives behind companies engaging themselves in CSR activities in tourism and it will later provide the implications of the proposed study.

2.1 Definitions and theories underpinning the ideology of CSR policies

CSR has been defined by World Business Council for Sustainable Development as a continuing commitment by business firms to ensure that their activities are done in a

manner that is ethical while contributing to the economic development and at the same time improving the quality of life of the employees and their families as well as the local community and society (WBCSD 1998, p. 3). Similar elements of that definitions are seen in the European Commission's definition of CSR which states that CSR as a concept is achieved when companies voluntarily integrate social, environmental, and ethical and human rights' concerns into their business operations and core strategy in close collaboration with their stakeholders (European Commission 2011, p. 3). Some scholars has described CSR as company's voluntary actions which promotes social good required by the law beyond the interest of the firm (McWilliams et al. 2001, p.117). Visser et al. (2007) developed the definition of CSR for developing countries as: "the formal and informal ways in which business makes a contribution to improving the governance, social, ethical, labour and environmental conditions of the developing countries in which they operate, while remaining sensitive to prevailing religious, historical and cultural contexts" (p. 149). Two main theories exists that can explain why companies engage in CSR activities. These include the Freeman's CSR stakeholder theory and Carroll's CSR pyramid.

2.1.1 Freeman's "CSR stakeholder theory"

In the 1980s, Freeman presented the framework that can describe manager's positive views in engaging in CSR namely the stakeholder theory (Freeman 1984). This theory asserts that managers must satisfy defined players in their firm in order to influence positively the outcomes and firm performance. These players were named to include employees, customers, suppliers and local communities/civil society organizations. This theory criticizes the idea of managers to put too much focus exclusively on the needs of shareholders, or the owners of the corporation. It rather emphasize on the fact that it can be beneficial for the firm to engage in certain CSR activities that are perceived to be important by other players who are not from the financial side. This is due to the fact that all players are important for business success and it will be risky if the so called non-financial withdraw their support for the firm when they feel or realize that they are taken as a liability (Freeman 1984).

Other researchers consider that this theory is aimed at making corporations to consider the effects of their actions upon the customers, suppliers, general public, employees, and others who have a stake or interest in the service or products produced by that corporation (Jensen 2002; Smith 2003; Freeman, et al. 2004; Lee 2008; Schaefer 2008). They are of the view that by providing for the needs of stakeholders, firms ensure their continued success and therefore all firms should consider participating in CSR activities.

2.1.2 Carroll's CSR Pyramid

Carroll's (1991) CSR Pyramid is mostly used and quoted by many scholars. Carroll frames this in a way that is capturing the wide range of aspects in business responsibilities. In decreasing order of importance the framework mentioned social aspect of CSR; economic aspects of CSR, legal aspects of CSR; and ethical and philanthropic to be crucial in influencing firms to get involved. For the past two decades, both business managers and academicians have used Carroll's framework to explain and explore the concept of CSR. The concepts of stakeholders and corporate citizenship are integrated into the Carroll's pyramid. The pyramid is useful for guiding managers in understanding different obligations that the society within where they operate expect from firms.

At the base of the pyramid sits the economic component, which emphasize on economic performance as the basis of other components of the pyramid. It can be seen that the thinking here is that of the notion that businesses has to be profitable with plans for the future while providing shareholders with sufficient and attractive returns. Above the economic component comes the legal component that expects businesses to comply with the laws and regulations of the society while seeking profit within the framework of the law. That is followed by the ethical responsibilities in which firms should understand that the society expects them to embrace society values and norms even if the values and norms constitutes a higher standard of performance than those required by the law. In the same instances it raises the importance of firms to ensure that they avoid any harming practices to stakeholders. It also caution that ethical responsibilities are in most of the cases more difficult to deal with. In the end at the

top of the pyramid is philanthropic responsibilities which are mostly performances that society expects from a firm to be a good corporate citizen (Carroll 1991).

Carroll's pyramid model has been the most used and widely cited in the literature over last 50 years (Crane & Matten 2004, quoted in Visser 2006, p. 33). That can be related to the fact that the model is simple, easy to understand and has an intuitively appealing logic as it has empirically tested scientifically by several authors (Aupperle et al. 1985; Pinkston et al. 1994).

However, Visser (2008) proposed a modified Carroll's CSR pyramid "to look at how CSR is manifested in a developing country context" (p. 489). In his modified CSR pyramid, economic responsibilities stay at the bottom of the modified CSR pyramid because "many developing countries suffer from a shortage of foreign direct investment, as well as from high unemployment and widespread poverty" (p. 489). Second primary order is philanthropic responsibilities for developing countries as "companies cannot succeed in societies that fail, and philanthropy is seen as the most direct way to improve the prospects of the communities in which their business operate" (p. 490). In developing countries legal responsibilities have lower rank than in developed countries because of poorly developed legal infrastructure and lack of resources and capacity in administration (p. 491). Ethical responsibilities look to have the least position for CSR in developing countries and they are weak to adopt voluntary codes of conduct (Visser 2008, p. 491-492).

2.2 CSR in Myanmar Context

CSR in developing countries might be different from developed countries due to cultural tradition, politics, socio-economic, crisis response and priorities of poor countries (Visser 2008; cf. Blowfield et al. 2005, p. 499). Visser (2008, p. 474) mentions four reasons why it is necessary to emphasize on CSR in developing countries. First, developing countries are growing fast in economies and this is therefore the productive market for business (IMF 2006). Second, in developing countries, social and environmental crises are usually most severe in the world (UNDP 2006; WRI 2005). Due to globalization, investment, economic growth, and business activities, their (both positive and negative) social and environmental impacts can have

a significant effect on developing countries (Work Bank 2006). Fourth, there is a particular set of CSR agendas for developing countries which are generally complete different to those faced in the developed countries (Visser 2008, p. 474). That's why CSR practices are important to the developing countries as is in developed countries, especially in contributing toward their socio-economic and environmental development.

Myanmar has long history and a Buddhist religious background, it has a culture of giving. This concept of "Da Na" (alms giving/charity) is encouraged by Theravada Buddhist teaching. In Myanmar, religion has encouraged social responsibility for many years. Giving to and helping one another is part of the basic cultural aspect. Donation of one meal to Buddhist monks every morning by Myanmar Buddhist people is one of the traditions in Myanmar. Myanmar business companies are practicing philanthropic activities without knowing there is a term for it (Whittaker 2013, p. 15). After 2010, the term CSR is now more common in many companies due to the increased investment by many international companies in Myanmar. However a lot of western companies are in wait and see scenario stage because "there is a lack of human capacity within the ministries and significant public administration improvements are needed" according to Chris Nolan of BSR (quoted in Whittaker 2013, p. 16).

Welford et al. (2013) reported that "businesses can contribute significantly to the sustainable development of the country, but the private sector must develop a comprehensive strategy for responsible and inclusive business". The Union of Myanmar Federation of Chambers of Commerce and Industry (UMFCCI) conducted several CSR events with the help of Professor Aung Tun Thet, advisor for Myanmar Investment Commission (MIC). The MIC now asks for the information about CSR and environmental impact assessment (EIA) and social impact assessment(SIA) for some sectors like resource extractive sectors (oil and gas, copper) a prerequisite to get MIC approval for investment. Pursuing a CSR program should be viewed as an opportunity, not a burden (Inle Advisory Group 2014). Myanmar government is now

collaborating with international standard and initiatives such as the UN Global Compact and Extractives Industries Transparency Initiative (EITI) (ibid).

According to Professor Aung Tun Thet, MIC requested CSR for every investment proposal submission to the MIC and also requesting applications to UNGC to embrace its 10 principles. All foreign companies are now requested to join UNGC. It is not only for foreign companies but also for the local companies that UMFCCI urged to them participate in (The Nation 2014). The United Nations' Global Compact network was officially launched in Myanmar on May 1, 2012 and it received an audience of more than 100 private companies operating in Myanmar, which signed to participate and adhere to the Global Compact (UNGC 2012).

President U Thein Sein's inaugural speech to the Pyidaungsu Hluttaw (Union Legislative Assembly) in March 2011 outlined economic reform as a key priority of his Government. The President has repeatedly called for responsible investment as part of the renewed emphasis on economic reform (MCRB 2015, pp. 30-32). President U Thein Sein said that his government 'is taking steps to build investor confidence and promote responsible investment in Myanmar' (OECD 2014, p.62). Foreign investors are encouraged to integrate CSR into their business model. That comes out not just from Western governments, local and international NGOs, but also from the Myanmar government itself. Widespread opposition from the public and civil society due to debatable and non-transparent investments which were remarkable of the previous government, such as the Myitsone dam project and the Letpadaung copper mine influenced the Government commitment to CSR (Inle Advisory Group 2014).

Myanmar Center for Responsible Business's (MCRB) Tourism Sector-wide Impact Assessment report (2015) said Myanmar will not receive long-term benefits while opening up the country for tourists, if there is lack of policy to safeguard the environment, society and human rights (The Nation 2015). It suggests that the government should fully implement the Tourism Master Plan (MoHT 2013a), Responsible Tourism Policy (Hausler et al. 2012) and the policy on Community Involvement in Tourism (MoHT 2013b); strengthen the regulatory and policy framework for social and environmental issues; adopt better regulations for the

tourism sector; build the capacity of policy, regulatory and inspection authorities; raise awareness of relevant regulatory and policy frameworks; increase transparency; adopt a zonal planning framework for existing and emerging tourist destinations and undertake strategic impact assessments for large developments; further encourage the participation of local communities in tourism development; and finally strengthen the processes for judicial and non-judicial remedy (MCRB 2015, p.15).

According to the report, companies are also asked to support the implementation of the tourism master plan and respect human rights. It also suggested that they all should take collective actions to address environmental, social and human rights issues and strengthen the tourism organisation. The report highlighted the fact that both the infrastructure and society is poorly prepared to receive a large number of foreign tourists, as well as an expansion of domestic pilgrimage and tourism. It urged the government to learn from other countries, rather than focusing mainly on numbers of tourist arrivals (MCRB 2015; The Nation 2015).

Myanmar Tourism Master Plan was officially published in 2013 and funded by the government Norway and technical assistance from the Asian Development Bank (ADB). Ministry of Hotel and Tourism (MoHT) aimed “to make Myanmar better place to live, better place to visit” by adopting the responsible tourism approach. The goal of the Master Plan is to maximize tourism’s contribution to national employment and income generation, and to ensure the equal distribution of the social and economic benefits of tourism (MoHT 2013a, p. i). It focus more on an ethical issue that is responsibility of all stakeholders to take action to achieve sustainable tourism development and has been well-constructed with strategic integrated sustainable tourism approach. The Master plan has many challenges from internal and external influences and need regular monitor, revise and adapt to change for long-term process. It need wait and see for the implementation and the result of its impacts (Kongsasana 2014). The overall aim of this policy is “to enhance community involvement in the tourism industry by creating opportunities for local communities and correspondingly expand the tourism products and appeal for domestic and international visitors”. It is necessary to manage carefully for the potential of negative impacts by increased

tourism activity (MoHT 2013b). According to the Hanns Seidel Foundation, the aims and objectives of CIT policy are directly connected to the strategic directions of the Myanmar Tourism Master Plan (Hanns Seidel Foundation n.d).

One way of presenting the uniqueness of Myanmar as a CSR research context is the tradition of philanthropic giving (Whittaker 2013). Even though Myanmar is one of the low-income countries, it stand number one among other countries in the world according to the World Giving Index 2015 (CAF 2015). The three areas are assessed in the World Giving Index; donating money to charity, volunteering time and helping a stranger. There is no research in the Myanmar philanthropic context. Visser (2008) states that a culture of philanthropy could be a reason for the existence of philanthropy-based CSR practice in developing countries. However, research for that kind of practices in developing country context is few. It is interesting to research how Myanmar traditions reflect to the Hotel's and Tour companies' CSR practices.

2.3 The Concept of Tourism

The United Nations World Tourism Organization defines tourism as "*a social, cultural and economic phenomenon which entails the movement of people to countries or places outside their usual environment for personal or business/professional purposes*" (UNWTO n.d). The tourism industry had been changing attitudes on the part of both consumers and suppliers and quite a number of scholars had increasingly advocating the notion of ensuring sustainable tourism during the last years of 20th century (Hall et al. 1998; Singh et al. 1989). That can be a result of the negative impacts of tourism on the host environments and societies, which push actors to start to think about alternative forms of tourism development (Timur et al. 2009; Romeril 1989). Additionally, scholars had warned the countries that tourism comes with more than just positive economic effects by highlighting that tourism can possibly harm the socio-cultural and the natural environment of a country (Cooper et al. 1992; Cooper et al. 2008). Harming socio cultural structure is in effect standing on the way of any success that can come with tourism. Mathieson and Wall (1982) argued that tourism is depend on the destination's features and each destination possesses its own distinct physical aspects; its economic and social structures which may effect tourism

development. Therefore when those significant features are in one way or another distorted, can hamper negatively tourism.

In view of those factors, the world witnesses a major U-turn when people start to move from advocating for 'mass tourism' to preferring 'responsible tourism' which is believed to be much more safer than the former (Krippendorf 1987; Gonsalves 1991). One may ask how that happened. Was it the outcome of economic pressure, or social or a mere gesture of ethical obligations? The answer can be either those or all or some, however, majority of scholars affirm that those changes were customer-driven (ibid). To date it is evident that customers had taken the agenda of CSR at personal levels and they were more concerned on how mass tourism strategies have been detrimental to sustainable development (McCabe et al. 2010; Wheeler 1991), which led to scholars to design the model in which tourism can be made more responsible (Denman et al. 1990; McCabe et al. 2010). A number of academic contributors support that idea by affirming that responsible tourism can be better achieved when tourism is done in a small-scale rather than to mass tourism (Frey et al. 2010; Cooper et al. 2008).

Supporting the idea of small scale tourism, other authors proposed that a tourism strategy should be set at the local community level rather than at a national or international level (Tao et al. 2009; Murphy 1985). Because community participation is a crucial determinant to ensure that local communities will benefit from tourism and that their lifestyles and values are being respected. Communities must be consulted and involved in decision-making processes on tourism planning and management, which directly affect their livelihoods. The aim is to enable a significant number of local community members to gradually gain substantial control over the development and management of tourism activities in their region (MoHT 2013b).

Scholars had highlighted that there should be mutual sharing of responsibility in tourism-related activities since inclusion of all stakeholders and active participation of the local communities could contribute to a more practical approach to sustainable tourism and easy implementation through promoting responsible behaviors (Ryan 2002; Simpson 2001). As anticipated, the idea of small scale tourism did not receive the full support from least developed countries because of the fact that this will means

loses in foreign exchange earnings that are associated with mass tourism (Wheeler 1990).

Nonetheless, the authors suggested that tourism industry and the customers would gain from the sustainable goals of responsible tourism (Cooper et al. 2008). The participants from Cape Town Declaration 2002 for Responsible Tourism pointed out the need for more responsible modes of production and consumption for all stakeholders from tourism sector (Frey et al. 2010; Goodwin et al. 2003; Spenceley 2008). For instance a UK based Christian NGO, Tearfund issued a “Call to Responsible Tourism” in 2002 urging tour operators to be socially responsible and take the issues of CSR more seriously (Tearfund 2002, p. 5). TUI Travel PLC, one of the Europe’s largest operators from Germany also noted that “it is our responsibility to monitor and manage our negative impacts on the environment and society and to maximize our positive impacts” (TUI Travel 2009, p. 2). Edwards and Banks (1990) affirm that responsible tourism remains to be a useful approach to ensure that the tourism industry remains responsible to the host environments and societies. Several bodies like tourism boards and tourism regulatory authorities have reported successful cases of responsible tourism (Cooper et al. 2008). Such cases may involve sensible planning and consideration of sustainable practices, which mitigate the negative effects of tourism development (Cooper et al. 2008). The question of how can we make tourism responsible has been also explored. Wheeler (1991) came up with practical examples and suggested that companies can achieve this by trying to make good use of local resources and materials instead of importing and investing on renovating redundant buildings and so on.

2.4 CSR and the Tourism Industry

The world largest corporate sustainability initiative, the United Nations Global Compact (UNGC) asks international and national firms to promote sustainable development, to respect human rights, to follow international labor norms, to protect environment and work against corruption while implementing their business (UNGC 2014). Globally, tourism industry has grown significantly and it accounts for almost 10% of the global employment and capital investment (WTTC 2015, p. 3). In most

countries, specifically low-income countries, this sector had continued to be seen as a source of economic growth however it is currently being threatened by the presence of irresponsible tourism (Environmentally and Socially Responsible Tourism (ESRT) Capacity Development Programme n.d). In a more specific way, tourism has been viewed as a way rich people exploit the poor (Fuchs 2010) and it is in this matter that tourism sector is being expected to engage actively CSR activities as a way of giving back to those who do not benefit from tourism but they indirect share the negative impact of irresponsible tourism (ESRT n.d).

Tourism Concern (2004) studied on labor standards and social responsibility in tourism and they found that abusive labor conditions exist in most destination and hotels in UK. After their survey, they developed “Sun, Sand, Sea and Sweatshops” concept, which highlights ways to improve underpaid local workers in the tourism industry. Similar movements have ben witnessed in Asia, which compared to other regions is it documented to receive an increase number of tourists (UNWTO 2015; PATA 2013). A quick visit to a number of hotel and tour operator websites, one can see that there are display the so called socially responsible practices and social policies (Guyonne 2006), however, one can still argue that voluntary codes of practice are often toothless, decorative and a waste of time unless they are associated with a clear and transparent plan to monitor and evaluate them (ibid).

For instances, travel companies had started to embrace the concept of sustainable tourism when dealing with customers by including charges that are aimed at supporting CSR activities in some selected tourism destinations (Dodds et al. 2005). In developed countries, tourisms companies have developed CSR guidelines and code of conducts as a response to external pressure specifically of consumers who have strong belief in CSR (Dodds et al. 2005). Although it is argued that the extent to which voluntary codes of conduct are actually voluntary is questionable due to existence of campaigning groups that pressure smaller businesses into abiding to those codes of conducts (ibid). Additionally, these codes of conducts are not widely and uniformly used even in developed countries. Apart from codes of conducts some countries have gone beyond to mark all companies that are socially responsible with special marks

that are widely recognized. However, to date CSR continue to have different meanings to different travel companies according to the way they engage themselves (Dodds et al. 2005).

Despite the expanding nature of the tourism industry in Myanmar, the concept of CSR in tourism is still new and not well understood. Up to this day, the focus has been mainly on the area of consumer preferences for socially and environmentally responsible tourism products (Bohdanowicz et al. 2008; Rodriguez et al. 2007). Moreover the issue of who should be responsible is also in debate. Traditionally, or one expect that tour operators, hotels and airlines companies are the main subjects that should take the responsibility (Kasim 2006). In other cases tourists have been eyed as the crucial part to take responsible for the sustainable development of the industry (Goodwin et al. 2003).

As the theories discussed in the previous section suggest, the issue of CSR is multifaceted and it does not only involve the consumers (Bricker et al. 2012, p. 47). Existing evidence in Myanmar is similar to that in other developing countries where the focus has been the accommodation aspect which is just one of the many aspects that make up the tourism industry (ibid). It is suggested that although consumer preferences for socially and environmentally responsible tourism products appear to be growing, this does not always translate into purchasing behavior and it is very unlikely that a tourist would pay more for socially responsible tourism products (Goodwin et al. 2003; Kasim 2004).

Isolated studies also exists on other aspects of CSR in the tourism industry such as Henderson (2007) studied how large hotel chains implemented CSR activities after the Indian Ocean tsunami, and Holcomb et al. (2007) looked at the level of CSR engagement in the largest hotel companies, including how and what CSR activities they implemented and reported on. Specifically for tour operators, Miller (2001) found that there are five main factors that affect how responsible a tour operator will be which included the structure of the industry; legal requirements; market advantage/negative public relations; cost savings and moral obligation.

In Myanmar unlike in other countries, the understanding of CSR does include philanthropic concepts that are mainly based in identifying a business case for CSR

activities that can create impacts at grassroots levels (Welford et al. 2013, p. 7). “There is scant understanding of the concept of CSR and a need to increase understanding of the importance of CSR through training and consulting activities”. “The concept of CSR not only in tourism industry but also in general is relatively new and immature” (p. 7). CSR is seen as a fashionable concept and certainly the right thing to do, but there is still little understanding about its strategic alignment (ibid).

Tourism sector in Myanmar is promptly developing 30% annually however it is still underdeveloped, but yet it has the potential to create many job opportunities and promote wealth, positive impacts and benefits for those in need if it tackled in an inclusive way. Myanmar cultural treasures and the natural environment will be attracted many tourists to Myanmar (ibid). But tourism can have negative impacts on the environment and cultural heritage, and hence the needs to be focus on creating sustainable tourism products and services (p. 32). Currently, the major issues that needs to receive attention when designing CSR activities includes politics, laws and regulations, public services and society, business operations and environment (Welford et al. 2013, p. 7).

According to the UNWTO (2012), the organization forecasts that the Asia Pacific region will receive more international tourists than any other region in the world by 2030, it is expected to receive 535 million tourists in 2030 from 204 million in 2010. As Myanmar tourism industry is increasing in tourist arrivals 3081412 in 2014 from 816369 in 2011 and tourism income USD 1789 million in 2014 from USD 319 million in 2011 (MoHT 2014), actors started to be cautious about CSR activities.

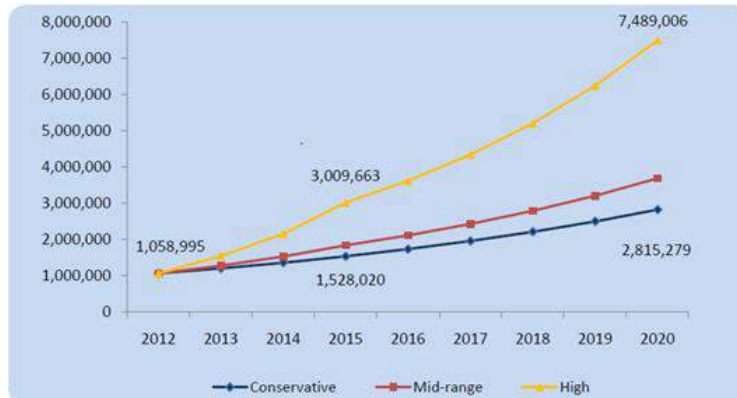
Figure 2.1: Myanmar Tourist Arrivals 2010-2014



Source: Ministry of Hotels and Tourism’s Myanmar Tourism Statistics 2014.

In Myanmar Tourism Master Plan, it was projected that at least 20.4 million international tourists and 29.2 million domestic tourists will be visiting the country by 2020 (MoHT 2013a, p. 24).

Figure 2.2: Myanmar Visitors Forecast 2013-2020 (MoHT 2013b, p. 24)



Source: Asian Development Bank estimates; Ministry of Hotel and Tourism.

The tourism industry is becoming one of the fastest growing areas of the economy of Myanmar, with an income rise in 2013 of more than 70% compared with the previous year (MoHT 2014). The tourism industry in Myanmar is also in the rise contributing around US\$ 3031.8 million to the country's Gross Domestic Product (GDP) and created around 1,134,500 jobs, which represented 4.0% of total employment (WTTC 2015, p. 3). It is clear that the tourism industry makes a significant contribution to the Myanmar community through wealth and job creation.

Overall some research exists on CSR in the tourism industry apart from studies that had focused on consumer preferences for responsible products and the factors affecting CSR adoption as mentioned earlier. It is because dedicated research on CSR in tourism is at a relatively early stage, still currently under-developed and the tourism industry has been criticized of lagging behind with regards to CSR engagement as compared with other industries (Miller 2006, Coles et al. 2013, Dwyer et al. 2007), and thus scholars' calls for further research on the area (Kasim 2006). Specifically, a gap in knowledge exists surrounding tourism business owner-managers' characteristics, the types of CSR practices Tourism engage in, their motivations for doing so, how they organize and manage their CSR, the factors that affect their engagement in CSR, and the implications for increasing CSR engagement in Tourism in the future.

2.5 What motivated tourism companies to engage in CSR activities?

The sole aims of tourism industries to engage in CSR are more or less similar to other sectors which can range from economical to philanthropically factors (Hamid 2010, p. 3), however, many authors had argued that benefit gained by the companies through that engagement continued to be the primary pushing factors that makes companies to participate in socially responsible activities (Idowu et al. 2007; Kotler et al. 2005). It is an unarguably that companies aim is to promote the service or products that they produce and make them more preferable to the consumers. Hence the same applies to tourism industries in which the strong body of evidence exists that show that customers when making decisions of which product or service to buy they consider about whether the company is practicing CSR or not. That in turn leaves the companies with no choice than involving themselves actively with the aim of increasing their sales and market shares (Kotler et al. 2005).

The way the companies' strategies to get the benefits is also affected by the consumer. It is not strange to hear that companies' works to improve the positions of their brands, and tagging the products as a product of a company that engaging itself in CSR activities is a bonus (Porter et al. 2006). These activities to them are a strategy to improve the image of the company, which can result in the company being attractive to investors and job seekers, as well as having an impact on motivating and retain employees (Porter et al. 2006; Paine 2003). Additionally, other factors that are more organizational have been highlighted to include the company need to manage the risks that are associated with their business or with the structural platform that they do business. It is therefore argued that CSR activities are a potential tool that can bring many economic benefits when used strategically (Paine 2003).

Findings from a developing countries (South Africa and Vietnam) study suggest that the level of engagement in formal CSR practices in the tourism industry does affect the development of CSR practices (Jeppesen et al. 2012). While studies from developed world had reported that the CSR activities lead to improvement of working conditions in the companies (Matten et al. 2005; Visser et al. 2007), things are different in developing countries where studies suggest that these CSR activities led to

little improvements in working environment (Jeppesen et al. 2012). According to the studies of Jeppesen et al., they found that: all sectors from South Africa's SMEs owners stated that the barriers to increasing CSR practices are finance (loans for equipment, accreditation of systems, training for employees, etc.) and they would like to receive assistance to improve their CSR practices from government. There is a gap in knowledge and understanding of CSR practices between managers and workers in the small tourism firms. Through training, awareness-raising among workers and sharing of good practices in these sectors could assist in updating the firms that lag behind (Jeppesen et al. 2012, p. 179). The most pressing concerns of SME owners in Vietnam are the lack of funding to deliver CSR activities (eg. many expressed a need to have funds to comply with certification, monitoring and codes) and the lack of government support (in terms of low-interest loans, technical training, research & development, skills and quality so that they can upgrade their products and services) for SMEs and increasing costs of environmental agencies' monitoring, and reporting (the tremendous amount of time needed to complete environmental/CSR reports) (Jeppesen et al. 2012, p. 182).

Evidence continue to show that CSR has described themselves with the potential of bringing benefit not only to the recipients of those actions but also to the companies which participate in upholding this concept (Jenkins 2006; Worthington et al. 2006). Additionally, these benefits are said to either pose themselves as drivers towards CSR involvement by SMEs, or may simply be positive outcome resulting from participating in CSR (Business in the Community 2002; Murillo et al. 2006). One of the most important benefits of CSR for SMEs is its ability to create positive effect on both the employee and the business. When interviewing owners of four SMEs in Catalonia in Spain, Murillo and Lozano found that internal benefits such as better working conditions, increased productivity, the staff participation in company's objectives, and decreased staff turnover rates are the main benefits of CSR (Murillo et al. 2006).

In other areas the literatures addresses the factors that affect the adoption of CSR, and this includes studies that have looked at both the barriers and benefits of CSR engagement for tourism businesses. For instances Rodriguez et al. (2007) found that

engagement in CSR has the ability to increase return on investments by 2%, and Bohdanowicz et al. (2008) found that CSR could produce win-win outcomes in creating happier and healthier staff while increasing profits. CSR has been earmarked as a factor that can influence an organization's brand and reputation positively, while supporting societal objectives, as a form of strategic or altruistic philanthropy (Lantos 2001). These can be in form of activities that contribute positively to the socio-cultural and natural environment while creating value for the tourists as well as the locals such as sponsoring events and participating in the maintenance of the cultural heritage (Lamont and Dowell 2008).

Notably, there are existing barriers that hinder tourism industry to be socially responsible. This ranges from lack of control; lack of finance; and the problem of price dictating the market (Miller 2001). Comparatively, small tour operators had raised those issues more compared to large ones. Specifically on the aspect of legal requirements are concerned it was noted that majority of smaller tourism businesses operate simply to satisfy the minimum legal requirements, and do not make an effort to go beyond these in terms of CSR. Moreover, the idea of CSR engagement in being cost savings is not a prominent motivation for Tourism SMEs to engage themselves in CSR because owners and managers of Tourism SMEs are hesitant to spend a lot of money on the initial outlay, even if it will result in cost savings in the long run (ibid).

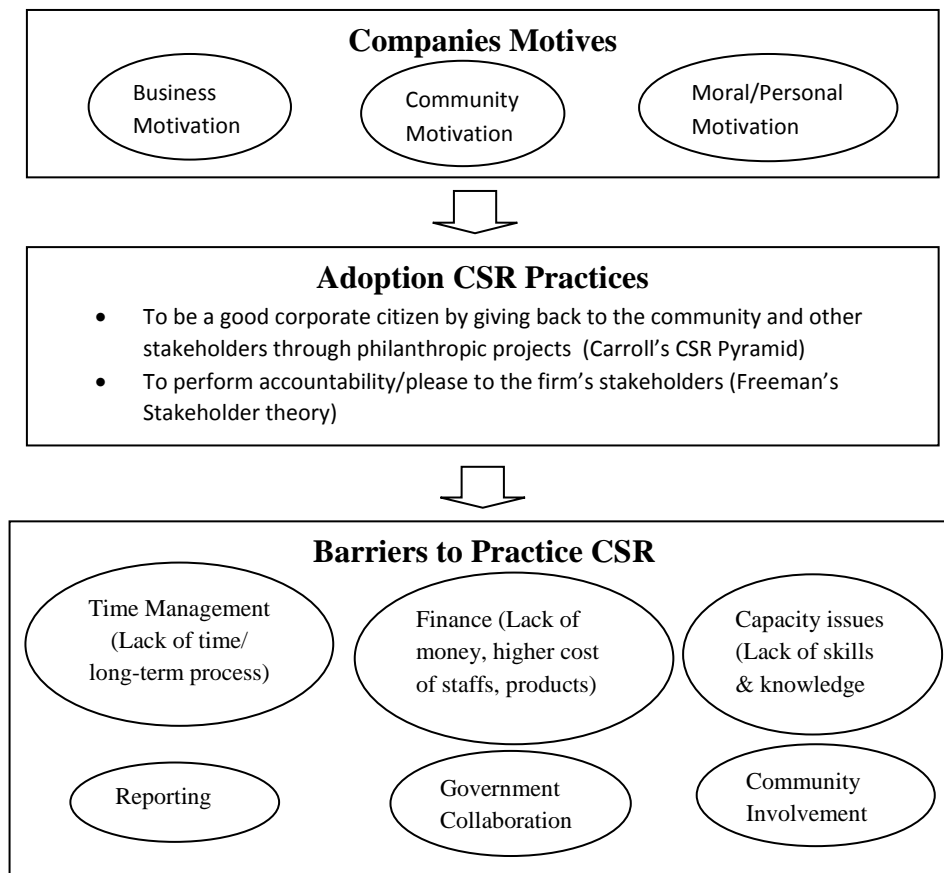
In summary, the literature has summed up the benefits of CSR not limited to improving access to markets (Perrini 2006,; Worthington et al. 2006); improving confidence and relationships with financial bodies (Murillo et al. 2006); creating sense of pride in ownership which can increase customer satisfaction (Wilson 1980); leading to better strategic and resource planning (Castka et al. 2004); increased productivity and innovation as a result of motivated employee (Perrini 2006); cost savings (Jenkins 2006; Perrini 2006); and risk management (Jenkins 2006).

2.6 Conceptual Framework and Assumptions

After analyzing the literature, researcher found that companies' perceptions, motives, adoption of CSR practices, barriers to practice CSR, Freeman's stakeholder theory and Carroll's CSR pyramid are important items to examine the factors that motivate

owners of hotels and tour companies who are participating and adopting CSR policy in Myanmar Tourism sector. The conceptual framework was designed and focused on primary research questions of this thesis: the motivation to practice CSR (RQ1: What motivate owners/managers of hotels and tour companies to practice CSR?) and CSR implementation and barriers to engage in CSR (RQ2: how do owners/managers of hotels and tour companies implement CSR activities and what barrier do they see when they are practicing CSR?).

Figure 2.3: Conceptual Framework



Source: Own compilation, based on Freeman's stakeholder theory (1984) and Carroll's CSR pyramid concept (1991).

Based on the analysis in this chapter, the following three assumptions will be tested through an empirical investigation based on the two theories highlighted in this seminar paper in the previous section (section 2.1):

Assumption 1:

Hotels' and Tour companies' engagement to CSR activities may be largely influenced by their philanthropic practices based on Myanmar culture and Buddhist teachings.

Assumption 2:

Foreign-owned hotels and tour operators in Myanmar Tourism industry are more likely to practice CSR as compared to local-owned hotels and tour operators because they are international firms and they have specific responsible business policies.

Assumption 3:

Local-owned hotels and tour operators may be focusing more on community-related CSR activities as comparing with foreign-owned hotels and tour operators because of their knowledge about local needs and Myanmar context.

This work will explore whether those assumptions holds water in the Myanmar setting as noted in the literature.

2.7 Chapter summary

Overall, this chapter reviewed CSR literature with a special focus on developing countries. After the CSR literatures were reviewed, it can be concluded that the concept may be understood differently in different contexts. The literature of CSR in developing countries is different from developed countries. Myanmar unique culture and traditions influence on companies CSR practices. Finally, qualitative research approach was utilized and employs the Stakeholder theory of Freeman and Carroll's CSR pyramid to construct a theoretical framework for analyzing and explaining data.

3. Research Methodology

3.1 Research Design

This thesis was based on a qualitative research approach because it has many characteristics such as; the research take place in the natural setting, it relies on the researcher as the instrument for data collection, it employs multiple methods of data collection, it is inductive, it is based on participants' meanings, it is emergent, it often involves the use of a theoretical lens, it is interpretive and holistic. The qualitative approach explains and describes the information and data in a meaningful and comprehensive way. It also emphasize on words and content rather than quantifications. All of the research data were based on an in-depth interview and secondary sources from the Ministry of Hotel and Tourism (MoHT), Myanmar Hotelier Association (MHA), Myanmar Tourism Federation (MTF) and Union of Myanmar Travel Association (UMTA). This was the best choice for research question one and two as aim to gain a deeper understanding of why hotels and tour companies engage in CSR and how companies apply CSR and what barriers do they face when they practice CSR.

In order to find out the answer for the research question about the CSR implementation in Yangon, 2 people each from foreign-owned hotels and local-owned hotels and 3 people each from foreign-owned tour companies and local-owned tour companies were asked for face to face interviews about their perception on CSR, ranging from one to two hours. The hotels and tour operators were chosen based on the differences of their business ideas and CSR implementation. The fundamental reason for this is to compare CSR implementation of those, 10 hotels and tour operators. In this thesis a qualitative study was used because author would like to search for meaning through interpreting the perceptions and experiences of the participants, in-depth information about the current topic. Qualitative research is based on assumptions that are very different from quantitative designs.

This methodology was suitable to this study since it allow exploration of reasons that managers/owners of hotels and tour companies to adhere to policy of CSR. The individual adaptation and the perception of CSR in tourism are issues which require deep and detailed research which was done with the help of semi-structured interviews

with owner/manager of hotels and tour operators. Besides, as mentioned in the second chapter, there is no agreed-upon definition given for the term CSR and there are a great deal of CSR initiatives in tourism industry; therefore open-ended questions are the most effective method to obtain information about CSR related activities of each hotel and tour operator.

Additionally, the desk review of relevant documents allowed in understanding the content of the CSR policy in Myanmar, and the process of its development as well as how far has it being implemented in the country. In the thesis the comparable research design is used because researcher assumes that the perception and CSR practices between foreign-owned and local-owned tourism business may have differences when he used more than one case and compared due to their ownership style and adaptation of international policies. The similarities and differences of foreign-owned and local-owned tourism business regarding to their perception of CSR can be recognized. Researcher seek attention to the company's own perception of CSR, their reasons to practice CSR and what are the barriers for them to engage CSR activities. The research design of the present project is a comparative design with multiple-case study.

3.2 Study Area

This study was conducted in Yangon city former capital of Myanmar. Yangon was suitable region to conduct research not only because it is the largest touristic region but also due to the fact that the majority of visitors begin their journeys in Yangon. In addition, many independent tour agencies and hotels are available in Yangon. In 2015, Yangon received 1022081 visitors (179823 package tour, 338199 FIT, 186230 business travelers, 45974 entry visa (visit friends and relatives), 271846 (others) and this makes Yangon one of the top 8 regions in Myanmar. There are around 287 visitors' accommodation places in terms of hotels, motels and guesthouses and the majority of accommodation stocks are in Yangon (MoHT 2014). The most attractive places for tourists in Yangon are Shwedagon Pagoda, Bogyoke Market, National Museum, Taukkyan War Cemetery, wet-markets and colonial buildings (including Strand Hotel) in downtown.

Figure 3.1: Location of Case Study Area Yangon



(Image Source: http://reliefweb.int/sites/reliefweb.int/files/resources/CBE355CEB53678B78-5257446005D579E-mapaction_REF_mmr080510_3.pdf, accessed 22.08.2015)

3.3 Sample Selection

Researcher used purposive sampling to identify and select the hotels and tours companies that the interviews conducted. The eligibility criteria of the hotels and tours companies to be included in the study was based on the CSR policies implementation. The respondents were selected with the help of director from Myanmar Centre for Responsible Business (MCRB) and senior advisor from MTF and researched from the MHA and UMTA websites. Interview participants were selected from the 12 respondents who indicated that they would like to involve in face to face interview for one to two hours. From 12 respondents, researcher decided to conduct 10 in-depth interviews. 3 respondents (one General Manager, one Operation Manager and one Managing Director) from foreign-owned tour companies, 3 respondents (one Chairman, one Managing Director and one Chairman) from local-owned tour companies, 2 respondents (one HR Manager and one Assistant General Manager) from foreign-owned hotels and 2 respondents (one Director of Group Sales & Marketing and one Assistant PR Manager) from local-owned hotels participated in the face to face interview. A total of ten interviews were conducted. At first researcher sent an official email to participate face to face interview and then confirmed participants with

telephone conversation with managers, directors and chairpersons from foreign-owned and local-owned hotels and tour operators for the date and time for in-depth interview.

3.4 Data Collection Method

The chosen research method for the thesis was semi-structured in-depth interview. This technique offered opportunity for researcher to gain more understanding on the implementation of CSR programs as well as the organizational challenges confronting with CSR activities in the case study area. For the desk review, researcher searched data sources from the Ministry of Hotel and Tourism, MTF, MHA and UMTA websites for policy documents that are relating to the CSR. Those are in a form of guidelines, laws that are guiding implementation of CSR activities in the country. Author additionally collected secondary data from the Tourism Sector-wide Impact Assessment of MCRB, project reports, newsletters and papers and interviews conducted with experts from Netherlands, MCRB and MTF who are experts in the area of CSR and tourism in the country. The desk review was also look at the process of developing these policies and guidelines as well as the actors and stakeholders involved. Total 10 in-depth interviews with foreign-owned and local-owned hotels and tour companies using a standardized semi-structured questionnaire was conducted. The interview guide (please see in annex 1) was initially made in English Language and then it was translated into Myanmar language. The interview guide was used as a memory list of questions and topics that should be discussed in order to be able to deal with the problem formulation. Semi-structured interview was appropriate in this study due to the flexibility, and ability to cover specific topics and ask particular questions. This semi-structured interviews guiding tool contained questions, which were aimed to guide the discussion. It was prepared based on the findings from the literature review and the local expertise in the area. The structure of the interview guide was started with general questions regarding the topic, introducing questions to the respondent in order to get into the conversation. This general section was also include questions on awareness of the existence of the policies that guides the CSR in the country and probes to mention the principle element of those policies. Researcher used probes like how, why and when to initiate and motivate the respondent to give further details on

the questions rather than a yes and no answer. Researcher asked questions on their experience to the engagement in CSR, their opinion on the policy challenges that they face when they are seeking to implement the CSR policies and the enablers that have been allowing them to engage themselves in CSR. Researcher ended the interview by asking them on their opinion, suggestions on what should be done to improve the current situation. The guiding tool attached in the annex of this thesis was modified, after he received comments from his mentor. The length of a face to face interview was take 50 minutes to 120 minutes depending on the respondent's availability of time and interest to answer research questions.

All of the interviews were recorded with digital audio-recorder and author took short hand notes during the interview to assist coding of emerging themes. The decision to record the interview was largely due to the fact that it help to avoid limitations that can be attributed with memorizing the answers that were given during the interview and the fact that it was not be possible to write everything that the respondents saying during the interviews. For participation and recording of interviews was obtained permission from respondent before the interview commences. Researcher assured that the records will be used only for academic purposes and none of the information will be used to jeopardize their business or positions in the office. The research which conducted and gathered data from owners/managers of 10 foreign-owned and local-owned hotels and tour companies at Yangon area in September and October 2015.

3.5 Data Analysis

In order to analyze the data generated from the face to face interviews, audio-recorded interviews were transcribed and analyzed in the form of narratives. The transcripts were then translated from Myanmar language to English. The information from the transcripts were coded manually and categorized into themes order to identify and describe common themes and essential patterns from the perspective of participants. These themes were further presented in the form of text and narratives based on empirical evidence. The qualitative analysis enabled the researcher to gain a better understanding of CSR practices of hotels and tour operators and to gather credible information from the participants. The interview was listed into a meta-

matrix to allow identification of key themes as well as similarities and differences. The meta-matrix permit researcher to recognize important patterns and themes across data sources. The meta-matrix framework can be described as a matrix-based method for ordering and synthesizing data. Author conducted the meta-matrix because his focus was on content and statements rather than pauses or linguistic patterns. By translating the whole answer more biases could occur through translation errors. By doing interview analysis, author tried to extract facts and essential meanings from the statements of the interviewees. The interview data was analyzed by qualitative thematic analysis. These themes and subthemes were the product of thorough analysing the data and afterwards the meta-matrix framework was applied to the data, which was organized into core themes. The data were then displayed in terms of subthemes within the matrix and for each case. The thematic analysis with the meta-matrix framework has advantages; differences and similarities can be clearly recognized through the meta-matrix framework because the framework illustrates how interviewees discuss a topic in different ways and differ from others, and theory related material can be connected to the themes and potential gaps can be recognized.

4. An Analysis of CSR practices in Myanmar Tourism Sector

This chapter presents the empirical research findings and analysis of data collected. This section explains results of the in-depth interviews in following up the issues that were identified in the survey which require further explanation. This will allow the researcher to understand better how and why certain business characteristics influence on CSR practices. Section 4.1 reveals the spectrum of respondents' perceptions/understanding of Corporate Social Responsibility (CSR). The motivations of those participants who engage in CSR are discussed in section 4.2. CSR implementations of companies are studied in section 4.3. The benefits from practicing CSR are analyzed in section 4.4. The barriers or challenging factors to practice CSR are examined in section 4.5. In section 4.6 CSR communication is explored and finally summary of the findings are mentioned in section 4.7.

The following data analysis is based on the empirical data, which were collected by ten qualitative interviews; six managers of tour operators (3 each from foreign-owned and local-owned) and four managers of hotels (2 each from foreign-owned and local-owned). These data were analyzed and connected to the theoretical framework based on Freeman's Stakeholder theory and Carroll's CSR pyramid approach discussed in Chapter Two, section (2.6) in order to get a clear idea what motivated managers/owners of Tour Operators and Hotels in Yangon to engage and adopt CSR policy, and how they implemented the objectives of CSR. Furthermore, the author wanted to figure out what challenges they face during the implementation of CSR. The next table presents some key information about the managers of tour operators and hotels, who have participated in the investigation. Table 4.1 presents respondents who participated in face to face interviews. All the interviewees are given abbreviations in place of their personal names: FTO as Foreign-owned Tour Operator and LTO for Local-owned Tour Operator, FH for Foreign-owned Hotel and LH for Local-owned Hotel.

Table 4.1: Profile of Interview Participants

Respondent	Business type	Designation	Foreign-owned/Local-owned	No. of Staff
FTO1	Tour Operator	General Manager	Foreign-owned Tour Operator (Joint Venture)	30
FTO2	Tour Operator	Operation Manager	Foreign-owned Tour Operator (Joint Venture)	40
FTO3	Tour Operator	Managing Director and	Foreign-owned Tour Operator (Joint Venture)	150
LTO1	Tour Operator	Chairman	Local-owned Tour Operator	7
LTO2	Tour Operator	Managing Director	Local-owned Tour Operator	36
LTO3	Tour Operator	Chairman	Local-owned Tour Operator	30
FH1	Hotel	HR Manager	Foreign-owned Hotel	250
FH2	Hotel	Assistant General Manager	Foreign-owned Hotel	450
LH1	Hotel	Director of Group Sales & Marketing	Local-owned Hotel	100
LH2	Hotel	Assistant PR Manager	Local-owned Hotel	411

Source: Author's Field Research 2015

4.1 Participants' perception/understanding of CSR

Interviewed participants were asked what they understand regarding Corporate Socially Responsible (CSR) and what they think about responsible tourism. Every interviewee knows at least something about CSR but their understanding and interpretation differ from one another. Different terms are used for CSR such as “responsible tourism”, “responsible business” and “sustainable business”. Respondents interpret CSR in different ways according to their own understanding. For example one participant explained:

“For Myanmar people, we are familiar with CSR, it is part of our daily life. We do not use the term CSR specifically but in our daily life, we donate a meal a day to Buddha or to the Buddhist monks who come and ask for meal donation. Myanmar people have spirit of charity and bequest since before. I understand CSR as business firm do something good for local community” (FTO2).

This remark shows that many people from Myanmar have been practicing philanthropic acts for a long time even before the term CSR became common. This is one of the examples from Myanmar in the context of a developing country, the perspective which indicates that philanthropy is locally and culturally rooted and CSR

or responsible tourism could be understood as international concept due to globalization. Another interviewee said in the same way:

“CSR is understood as a philanthropic/charity activity in Myanmar. However though philanthropic activities, CSR activities need to be carried out systematically and transparently. We are trying to promote CSR awareness within our company staffs, our clients and suppliers. It is not easy to do. The staffs from our company and our suppliers are not familiar with CSR but now they know the term CSR. Nevertheless the essence of CSR understood very weakly. That’s why I would say CSR as charitable activity done systematically” (LTO3).

One of the informants used the term responsible business instead of using CSR, he reported:

“We don’t use the terminology CSR, but we talk about “responsible business”. CSR is not very complicate, it is very formal and subjective. We try to implement responsible business. We are talking what is impact, responsibility for the impact. We have responsible business policy. We measure our office carbon footprint, offset that through our head office. We have strong labor policy. We are very much looking for the just benefit to help community, spend more money locally. We work with local companies, sometime it is very hard to work with big companies but we are trying to work with Myanmar companies. Unlike other companies, we are trying to avoid hiring westerners, we try to hire Myanmar nationals. I am the only personnel employed here. All my senior managers are Myanmar. We are far a way to be perfect. We have many more things we need to be done. Regarding responsibly, we are identifying what we still need to do. We have to work out this step by step. It is long, never ending task. There are always things we can do better” (FTO1).

This is one of the examples to show that interviewed participants interpret CSR in different meanings according to their own understanding. Other interviewees explained what CSR mean to them.

“I am involved in marketing for the development of Tourism industry because I am really interested in this industry. To have a sustainable business, marketing is fundamental. If our business is sustainable, we can take care of our staff and can contribute to the development of our country. We want sustainable growth for tourism. We want tourism industry to be responsible tour operators and hoteliers through green approach (green economy, green growth)” (FTO3).

The local-owned tour operator described the term CSR as:

“At first we are not familiar with the term CSR. I have learned from and worked with international experts... Wee organized “responsible tourism” workshops in 2009 and 2010. Nicole from Myanmar Tourism Federation (MTF) brought up the term CSR in 2009 and 2010 workshop. CSR means corporate social responsibility. I discussed with Nicole that there is no room for environment in the term and she explained that everything is included in CSR. Thus, we were introduced with the term CSR in 2010 through those responsible tourism workshops. I understand the term CSR and even our company cannot follow the theories of CSR from other countries. We do what we can. We have to make CSR awareness and plan for implementation. We have some books about responsible tourism and it is not rooted deeply in the tourism industry.

We have to do a lot for CSR if we want to be keep abreast with other developed countries' CSR standard.” (LTO1).

Another participant, a director from local tour company remarked that:

“I familiar with the term CSR as corporate social responsibility for the last 10 years. In 2005-06, I learned about responsible tourism. In 2008, we had Cyclone Nargis in our country and there were a lot of NGOs that come to help our people. They used the term “responsibility” frequently when they run relief and rehabilitation programs for cyclone victims. I wanted to know what responsibility we should take for tourism. Therefore, I learn about responsible tourism from short courses and wrote articles about responsible tourism. For examples, if the visitors left plastic bags/bottles or wastes..... there will be environmental impact for the community. It will be social impact and cultural shock for local community if they (community members) imitate to wear westerners' fashion design..... In the context of poverty in our country, poor people want to livewith foreigners....there will be health impact and social problems for local community. We have the responsibility to educate those issues in our local community. Tour operators, tour guides and local hoteliers must be responsible. We need to prevent beforehand so that such negative impact will not take place in local community. We need to educate them well. There could be child sex tourism in our country. It is the responsibility of the government as well as of the people. Thus, we need to educate them. The difficulty is that there is no program in school to learn about responsibilities. We have to change our education system too. At present, we educate Tour guides and stakeholders about “responsible tourism”, we organize seminars, trainings and produce pamphlets. In a certain area, we see the companies cut their trees, grab the land of local people without proper recompense which is unjust. Through CSR activities like constructing roads, dams, planting trees, local community can be provided job opportunities. It would be beneficial for the local community if income generation projects are carried out by using and purchasing local products for hotels. We are now changing from this responsible tourism to community based tourism. The investors come invest and take everything all back to their countries. It is not fair if the local community would loose their lands, resources. Lack of proper laws from the part of the Government leads to deforestation which can cause climate change too. There is a need to have assessments like Environmental Impact Assessment (EIA), Social Impact Assessment (SIA) and Health Impact Assessment (HIA). People do not know about EIA and SIA before and now they know them and that's why they talk about these issues. Therefore companies should be responsible and must try to response to social concerns. That's why we are escalating our effort in educating people to be responsible” (LTO2).

From the hotel managers' point of views, they discussed as mentioned below:

“CSR is in harmony with environment and local community. To help the community we work with them and in whatever we can do for them. Our motto is pay back to community and pay back to environment. It should not be only profitable for us, but it also should bring about the development of our environment and the local community. We need to help the people in order to protect air, water and soil pollutions. Hotel industry has to prevent those kind of pollutions caused by our hotel operation. It should take responsibilities” (LHI).

“CSR is not only philanthropic/charity work. We open this hotel business here and we have to think about how hotel operation affects our surroundings and how much do

we take responsibilities for those effects. Our surrounding does not mean people or environment around our hotel, we have to think the whole Yangon city or the whole country, and how much we take responsibilities for our business operation. We need to honor ethical values and respect communities and the environment. Our business should have a positive impact on the community and meeting or exceeding public expectations of good corporate citizenship” (LH2).

Furthermore, another informant from foreign-owned hotel explained that:

“I understand CSR as community work and delivering service from our heart. I do charitable work a lot and support other Civil Society Organizations (CSOs) too. I tried to work as a trend. Our hotel operations response to CSR activities a lot by way of rendering charitable services so much as so that you cannot record them all. Our hotel holds CSR activities with new programs more than any other hotels in Myanmar. I also help people who are needy, poor, homeless and orphaned to have their own small business. I teach them how to do business and give them some training for their survival” (FH1).

“We have to contribute to the good of the World because we live in this World. My understanding of CSR is that we are helping and doing something good in a way we can for the humanity and for the nature with the concern for the future of their survival” (FH2).

According to the interviewed participants’ responses, foreign-owned companies have CSR or responsible business or sustainable policies/ guide lines. Every foreign-owned company has one assigned person to report or create CSR activities. Foreign-owned companies have double duties to follow international sustainable activities and philanthropic activities for local community where they operate their business at the same time because the local community expects this from them.

For local-owned companies they do not have concrete CSR policies/guide lines but one staff was at least assigned to do CSR activities and reporting as a voluntary activity because of the size of the company and limited budget. Most of the local-owned companies are not very particular about the term they use for CSR, they like to do social activities more because of Myanmar culture and Buddhist teaching to help others. Philanthropic or charitable activities from companies were conducted almost every year in response to prone to the natural hazards. Myanmar has disasters every year like floods, landslides, earthquakes and cyclones.

4.2 Motivations to practice CSR

Research question 1: What motivate managers/owners of Tour Operators and Hotels in Yangon to engage and adopt CSR policy?

Interviewees were asked what motivate them to practice CSR. The motivations to engage and adopt CSR policy were categorized into three groups: business motivation, social and environmental motivation and moral motivation.

4.2.1 Business Motivation

After an in-depth interview with the respondents, the motivation to engage in CSR tends to come from a personal level, the business benefits that receive from CSR may be the motivation for CSR engagement. A managing director from foreign-owned tour company clearly mentioned for business motivation as:

“Tourists like CSR very much and CSR activities are one of the tourist attraction. They like it to do charitable work in countries they visit. The other motivation factors are to obtain subsidies or grants and to meet the requirements of a group” (FTO3).

“It just good business practice. It is for cost savings, to meet the requirements of a group and to meet the requirements of a tour operator” (FTO1).

Another participant from local-owned tour company explained that:

“It is for cost savings, for marketing and image benefits, to gain new information, advice and networks, to improve business management data, to meet the requirements of a tour operator and in response to customer demand” (LTO2).

“It isfor cost savings, to gain new information, advice and networks, to improve business management data, to meet legal requirements and to meet the requirements of a tour operator” (LTO1).

In addition, other respondent also reiterated that:

“We have CSR policy to practice in our hotel management group” (LH2).

“We already have policy procedure to response to CSR activities and are documented” (FH1).

“.....it is to be more competitive in the global market, improve the income of the company accessing more spending markets, for cost savings, for marketing and image benefits, to gain new information, advice and networks, to obtain subsidies or grants, to improve business management data, to meet the requirements of a group, to meet the requirements of a tour operator, to response to customer demand” (FH2).

Business motivation is the most important motivation for companies and almost all of the interviewed companies practice CSR for the business motivation. For foreign-owned companies they are motivated by customer attraction. It is best business practice, to meet the requirements of the group and cost savings. For foreign-owned companies it is their business motivation to engage CSR as they have international connection and being competitive at international level to be successful in their business where else, local-owned companies are less motivated in this regard.

4.2.2 Social and Environmental Motivation

Interviewed participants expressed about social and environmental motivation as follow:

“Other factors that motivated our company to undertake CSR are to protect the environment and to improve our society” (FTO3).

“MD (Managing Director) is main personal with the responsibility to observe the effectiveness of community and thus we are happy to participate when we implement CSR activities. It is effective for our local community” (FTO2).

One interviewee revealed that they want to take care of the place they work:

“We care very much about the places where we work, people who we work with. Other factors that motivated our company to undertake CSR are to protect the environment, to improve our society, to reduce the risk of the company due to environmental degradation” (FTO1).

“For us, we response to CSR for the good of our country.....” (LTO3).

Another respondent also went further to say that they want to protect environment and to improve society:

“Other factors that motivated our company to practice CSR are to protect the environment, to improve our society, reduce the risk of the company due to environmental degradation” (LTO2).

“We want to do it just for community because they really need it for their survival..... So tourism business sector should create job opportunities for them for their survival and other needs are lack of vocational skill, knowledge and opportunity to work. Some other motivation factors are to protect the environment, to improve our society and to reduce the risk of the company due to environmental degradation” (LTO1).

Furthermore, one manager from local-owned hotel remarked that they want to pay back to the community:

“Our motto is pay back to community and pay back to environment. It is not only profit for us, it is our activities for the effective development of our environment and the local community” (LH1).

“I think everyone has good intention to develop his/her own working environment. Someone might laugh at my behavior of collecting wastes. CSR is thinking about how to develop our environments. Other factors are to protect the environment, to improve our society and to reduce the risk of the company due to environmental degradation” (LH2).

Similarly to the above answers another participant had this to say:

“We are delivering service from our heart to the vulnerable people. I am ready to share my food while I am eating if vulnerable person comes and asks food from me. Other factors are to protect the environment and to improve our society” (FH1).

“We want our country to be developed. Other motivating factors are to protect the environment, to improve our society and reduce the risk of the company due to environmental degradation” (FH2).

Social and Environmental motivation is second highest important motivation after business motivation to practice CSR because companies’ managers are almost Myanmar national and they know very well about the needs of local communities and the context. Therefore they want to do something good for the community. There is no difference between foreign-owned and local-owned companies for community motivation to adopt CSR.

4.2.3 Moral Motivation

Most interviewees responded that moral/personal motivation for engaging in CSR were personal values, spirit of giving, feeling good and goodwill. The personal values and beliefs of owners were found to practice CSR activities. Informants commented how their moral/personal values motivate them to engage in CSR.

“Being guided by my father, I want to contribute something for my country. We, local staff want to do something good for the community because we know the needs of local communities. We need to look at sustainability of the tourism industry. I want to contribute something for my country” (FTO3).

“First of all our Managing Director is called to practice CSR activities” (FTO2).

A manager from foreign-owned tour company disclosed that:

“Again it is who we are. It’s just what we do. It’s good morally although it may not sound the same from the business point of view. Take responsibility for your actions. Try to work out, development with situation. It doesn’t make sense not to act responsibly. It’s a personal and matter of choice or way of living” (FTO1).

“For us, we practice CSR to get merit” (LTO3).

“It’s a personal, lifestyle choice” (LTO1).

One local manager declared that:

“We are Myanmar and practicing Buddhism, before we know well about CSR we help others because of our spirit and we render works of charity since we were young. We are Buddhist and we obey Buddha’s teachings. The proverb says, ‘you can donate because you have, if we do not have, we cannot donate’. If we can donate something for needy, it is effective. It’s a personal, choice of living.....” (LTO2).

“CSR program is like donation. If you have spirit of giving and empathy, it is not difficult to do and it is about happiness. We are doing this with goodwill. Another motivation is our owner’s interest” (LH1).

A foreign-owned hotel manager revealed that:

“I want them to be free from poverty. They can row their boat if they have their own business. A boat is like trading skills, knowledge and capital. They cannot go other places, get foods to eat and do not know the opportunities from other place because they cannot go other place and they don’t have boat. I created a boat for them as teaching them how to earn money and giving them capital. If they have capital, knowledge, trading skills and management like a boat, they can be free from poverty. I think it is important from the leadership team and their attitude. As I mentioned earlier, this is the delivering service from the heart, it came from our heart and we want to be effective persons for human-beings. In our Buddhist religion, we have to leave everything we have after our death. Our death will come definitely and we cannot miss it. Therefore why don’t we share what we have to others and why can’t we help them?” (FH1).

Another manager expressed that:

“We, Myanmar people have goodwill and empathy for one another. If someone has suffer, we feel pity for him/her. That’s why we practice CSR” (FH2).

Local-owned companies have moral motivation based on the sense of Buddhist religion and the Myanmar traditions to help others. Foreign-owned companies also have moral motivation which came from the leadership team and their policy. For moral motivation to adopt CSR, there is no difference between foreign-owned and local-owned companies because almost all managers are Myanmar and they were inspired by Myanmar tradition and Buddhist teachings. A summary of the motivations for hotel and tour operators to practice CSR is presented in Table 4.2.

Table 4.2: Summary of Motivation to practice CSR

Business Motivation	Social and Environmental Motivation	Moral Motivation
<ul style="list-style-type: none"> - Improve income - Increase sale - Cost saving - To meet requirement of a group/ tour operator - Customer attraction 	<ul style="list-style-type: none"> - To improve local community/society - Protect environment - To reduce the risk of the company due to environmental degradation - Pay back to the community 	<ul style="list-style-type: none"> - Personal Values/Spirit of giving/ Feeling good/ Goodwill - Taking responsibility/ sense of obligation - Religious (to get merit) - Owner’s/leader’s interest

Source: Own Compilation.

4.3 Implementation of CSR

Research Question 2 (a): How do managers/owners of Tour operators and hotels implement the objectives of the CSR?

Interviewees were asked how they implement CSR activities. The results are presented in two groups: socially-related activities and environmental-related activities. Under social activities, there are three categories such as customer-related activities, employee-related activities and community-related activities.

4.3.1 Socially-related Activities

4.3.1.1 Community-related CSR activities

Community-related CSR practices were the most common type of CSR mentioned by interviewees. Two main types of community-related CSR practices were identified: donating/ charity to the community and supporting local businesses. Interviewed participants explain that they always try to give something to help when there is natural disasters in a country and they are approached for trainings and donations.

4.3.1.1.1 Charity to the community

Myanmar people have the spirit to help others due to their traditional almsgiving (Da Na) practice taught by Buddhist religion. Myanmar people tend to do charitable work a lot than environmental activities and this explain why Myanmar is ranked number one in World Giving Index 2015 prepared by Communities Aid Foundation (CAF). Companies' charitable work is driven by top position leaders' (managers'/ owners') values. Some of the activities of charity to the community (including infra-structure projects and volunteering) are:

“We donated construction cost for a school building and dug an artesian well in Thilakhat village in Dala Township. We donated toilets for monastic education schools in Waybagi monastery and another monastery from Mayangone Township, and painted school buildings” (FH2).

In this regard a manger from local-owned tour company remarked that:

“We have been contributing to community development projects: numbered amongst these were constructing the bridge and road to the village, opening a library and computer class for a Ngapali beach community; encouraging cultural and nature conservation for the Naga community to conserve the tribe's school, museum and library, and advising the community and financially assisting it to develop areas such as health and education, designing the curriculum on nature conservation for schools in Myanmar. We have been involved in many charity works including taking part in

the foundation of the Minn Volunteer School and participating in the progress of Thanlyin Sutaung Pyi Parahita (Orphanage) Monastery. I am doing community projects with the capacity and budget I have. Last year I used 5000\$ (my net profit 2000\$ from company, 2000\$ from my hotel and company also contributed 1000\$) for those CBT training activities. I offered my company's income to fill the gap of social needs" (LTO1).

"We are the resource persons to teach in government arranged tourism trainings" (LTO2).

"We are involved in teaching Japanese language in the monastic school where I had my studies as a work of charity. Our staff also share their Japanese language skills in charity school" (LTO3).

One local-owned hotel manager revealed that:

"We conducted hotel knowledge seminar, environmental awareness campaign, basic computer training for young villagers, and summer English training for local high school students as part of community development campaign. We also provide drinking water program for one village, funfair for children learning corner, donation for education facilities, plantation trees in Inlay Lake, community health care service, reforestation project for Inlay lake preservation and protection program, mobile dental clinic, labor clinic construction, drum donation, donation for student. Our Head office did one relief program for fire victims from Valoatthink village, Dala Township" (LH1).

Local companies are more connected with the local community to conduct tourism trainings or language teaching than foreign-owned companies. But there is not much difference between foreign-owned and local-owned companies for charity to community related activities. Both foreign-owned and local-owned companies tried to help people with the resources they have.

"We donated toilets in the Buddhist monastery compounds on the way to Kalaw, Inlay and Pintaya for our trekking tour program. Those toilets are for Buddhist monks and our tourists, that kind of arrangement do not disturb local community if our guests want to use toilets. In delta area, we donated capital to buy tractors for farmers, they have to pay back the amount for tractors within five years without interest, the community leaders have to save those money and we allowed them to construct school after they receive all money back. For our travel group we do hotel excursion and we use questionnaires for hotels, how do they maintain drainage system, how do they purify drinking water, how do they train staffs, what are the staff benefits, how to manage waste, do they purchase local products, do they pay tax, these are our criteria for choosing suppliers" (FTO3).

Another foreign-owned tour company's manager mentioned that their customers also want to donate infrastructures for the needy community while they are visiting:

"Two donors from Germany donated 500 dollars for two latrines construction for local school because the school needed hygienic latrines. 500 dollars is not much for them but hygiene of the school children for the whole village improved. Children now know how to wash hands after using toilet after we did health education for them. We

also think about school children what can we do for them and we realize that children do not have a place to read. We donated more than hundreds of assorted books for them because their education level are not the same. One villager donated his land for library and now they have library. We have a good will for community development where we do business. One couple from Netherlands, they are medical doctors and they donated 20,000 dollars for the water treatment system (purification system) for Nant Pan Hospital in Inlay Lake. The hospital has 500 beds for patients and they have to use water from the Lake. The water they use is not clean and is full of insecticides because local farmers use insecticides for tomatoes plantation on their floating lands. Now the hospital has purified water for the patients and it was a very effective contribution for the local people from Inlay Lake. We save one dollar per tour from Shwedagon tour trip. First time we donated 1120 dollars to Thanlyin Elderly Home. ... We planned to dig 10 wells in Bagan dry zone area in 2015, we already dug 6 artesian wells and constructed 1 rain water collecting tank in Myaing township. Our criteria is 1 well for 100 households which are in real needy place. We have funds for 2 well at hand and we believe we can finish another 4 wells in December. One well cost a minimum of 2000 dollars” (FTO2).

Donation to orphanages is also one of the philanthropy activities done by companies:

“We also make donation for orphanage school in Tanyin, support in-kind (clothes) for flood relief. We celebrate international marathon every year in Bagan for plastic free awareness campaign. We donated garbage truck (E-bike) for collecting trash and trash bins (baskets) for a long 26 mile running way in Bagan. We also constructed rain water harvesting system for Nyaung To village school in Bagan. It will collect rain water in the tanks and it is for drinking water for school children. It costed about 10,000 dollars. We also worked for film tourism with Germany base Liza Film for destination awareness. I helped Liza film as ground service co-producer to shoot TV series about dream hotels in Myanmar. We do air ambulance service for tourists and Myanmar people who want to do medical check-up or operation in other countries. It is 24 service and we have 3 to 4 cases a week” (LTO2).

Most of the companies want to do something good for the community which show that they focus more on social activities than environmental activities. Their responses portray their interest in practicing social activities:

“We practice CSR activities as volunteering in cleaning, maintaining toilets, constructing new toilets, collecting wastes and painting in Temples, Monasteries, Churches and Mosques. We donated clothes and furniture for orphanages, blind school and deaf school. We also support stationaries and clothes for school children and invite them to our hotel, treat them lunch/dinner, make them happy and let them play around. We entertained cowboy dance and Christmas carol singing for orphans. We donated foods for elderly people andmake them happy. We do blood donation two times to three times a year. We donated money and in-king for Good shepherd sister school and Myanmar Red Cross. We donated robes for the monks, foods, clothes and furniture for needy people in every 3 months/4 months/ 6 months depends on the needs. We help people regardless of race and religions for their education, health and food. We donated foods and materials through members of local CSOs in Rakhine state especially needy Muslim community” (FH1).

One foreign-owned hotel created charity events for the community and a manager said that:

“We do charity golf tournament in Pan Hlaing golf club every year, blood donation and trees plantation in Nawarat Monastic Education School.... We also offered lunch for orphans from monasteries and stationaries for them. We invited deaf children from Marychapman School for the Deaf and sing Christmas carols with them, give them Christmas presents and provide food to them every year. ...We are working with one NGO for “community soap” project. That NGO provide soap making machine for community, we will provide used soaps from guest rooms. So one community will make soaps with that machine and we will donate that refined soap to a poor community. We have a plan for hand-washing campaign for the school children with those refined soaps. We planned to donate that project to Nawarat monastic education school. Our staff also can participate to make soaps and packing for them. Every month we have thousands of used soaps from hotel and it can be effective program for one community. We organized music for Myanmar concert with the help of Italian center on October 10. ...celebrated music for Myanmar concert. It was very successful celebration. We donated all the funds we got from music concert to Link for Aids, local NGO which was founded by Ms. Pamela. They are supporting children from Parami School, Mary Chapman School for the deaf and Nawarat Monastic Education School. We got about 45,000 dollars funds from the ambassadors, foreigners and charity sponsor companies who attended the event. ...For donation and school construction, we spend at least 100,000 dollars every year. It does not include giving foods, the amount is only for in-kinds. We raise CSR funds from events and we place donation box at the reception.we donated funds to Nepal earthquake too. We also collect donation from our staff on payday in every month. We do not ask how much they have to contribute, it depends on what they can. We also have donation committee and announced about our donation place and amount we used in every month. Therefore we got CSR funds from hotel income and staff’s contributions.” (FH2).

Another foreign-owned hotel also designed trash awareness campaign and “Soap for Hope” program for the community and a PR manager said that:

“We do activity for Trash campaign. It is for fun and effective programs for peoples. It is concerning with plastics and we gave a name “Trashion”. It is about Trash and Fashion. how can we create fashion design with plastics. It is a good privilege for beginner fashion designers in Myanmar and we can give knowledge for plastics. We did this activity in last two months. ... We have four main themes, to create wedding dress with plastic and bottles. Their creations are very interesting and Myanmar TV channel MRTV4 broadcasted about it. Myanmar Times news also mention about it because it was very interesting activity for us. We also have “Soap for Hope” program. ... We have so many used-soaps from guests’ rooms. ... We collaborate Soap for Hope program with another organization. That organization donate technical expertise and machine and we supply those soaps. We communicate with one orphanage name Luke orphanage. We also buy half of those new soaps back for hotel. The money from our hotel goes to that orphanage. The rest of the soaps are for the orphanage, it save cost for the orphanage. That project is not only donating money for orphanage but it is also generating money for the orphanage. Our staff do volunteer to make soaps for them. Guests can buy those soaps in

the front desk, sometime they pay more than actual price because they also want to donate money for that orphanage. Those money also goes to orphanage school. It has double benefits for them. ..Small hotels are also interested in making soaps. We plan to engage other orphanages for that kind of 'Soap for Hope' activity if we get more soaps and collaboration from other interested small hotels" (LH2).

Some respondents expressed that their companies have foundation to help community development programs.

"We have one foundation to help community development programs. Our aim is to improve the livelihoods of the most disadvantaged populations, while minimizing the negative social, cultural and environmental impacts tourism may generate. We invested 1% of our profit for CSR activities and plus we save one tourist one dollar for our foundation" (FTO3).

"We also have foundation and it aims to help the disadvantaged in Myanmar, improve their living conditions in a sustainable way. We have dedicated, on-going People and Planet projects in each country – managed by our passionate foundation Ambassadors. We leverage our business network throughout the Greater Mekong Region to link donors and volunteers with NGOs and community service projects. We save one dollar per tour from Shwedagon tour trip" (FTO2).

"For our company we have one big foundation in Myanmar. We save 1\$ per guest per night from 14 hotels (the whole country) for CSR activities for our foundation. Account department cut that saving automatically and we got funds 4000,000 to 600,000 dollars per year from 14 hotels. We contribute those money (between 500,000 to 700,000 dollars) to needy places and people. That's why we can help with such an amount of money when there is urgent need to help. It is our owner's direction to save this fund. If not, we have to find fund with such a hurry" (LH1).

According to the interviews, these results indicated that some companies have foundation and some companies save funds through laundry cost saving, collecting from staffs, donation box and one tourist one dollar saving for CSR funds. Some contributed with their profits/ certain percentage of company income and some do not have specific funds but they can get approval from the owner to do CSR activities or collect from head offices/ partner organizations when there is a need for emergency response.

- Emergency response programs

It is observed that there is poorly managed government system for environment especially from resource extraction, Myanmar faces natural disasters almost every year. There is no proper management system for disaster preparedness programs and Myanmar people have to do emergency response programs after natural disasters happened. Some of the activities are:

“When we have flood in our country, we collected donation from tour companies within our country and our clients from Japan, and donated money and in-kind for flood victims” (LTO3).

“Our head office recently donated 10,000 dollars for the flood victims. So we did the fund-raising, we raise 17,000 dollars for flood relief” (FTO1).

In 2008, the country was hit by cyclone Nargis and more than hundred thousand people were killed and 2.4 million people from 37 townships were affected. It was a national tragedy and every citizens from Myanmar tried to help cyclone affected people with resources they have. One local tour companies stated that:

“When our country was hit by cyclone Nargis, we helped the people from Tanyin and Kyauktan area nearby Yangon. At first we supported emergency aids like food and clothing for the cyclone victims and then construct hostels, houses and schools for rehabilitation program. We constructed houses for the people from Tontay and Kunchangone with the fund from foreign aids. We try to support in-kind for crisis affected people. For flood victims, we order second-hand clothes from Japan and share them to Minkin, Zalun and Mrauk U areas from Rakhine state in August 2015. We also bought flight tickets for the medical doctors who are going to volunteer in Mrauk U because there was an urgent need for medical doctors. Flight tickets costs 80 dollars each” (LTO2).

The other foreign-owned tour companies noted that:

“When our country was faced with cyclone Nargis in 2008, we purchased necessary things within three days from the fund we collected (40,000 dollars = 4 shareholders contributed 10,000 dollars each) and send our staffs to help cyclone victims for emergency relief. We did immediate response for them and took photos and then send email to our partner tour operators to help Myanmar people. We got funds from our partner operators about 200,000 dollars for cyclone victims. German tour operator ...asked help from his foundation to construct one clinic in Ah Lett Chaung village, west bank of Yangon River (45mn from Yangon city). We constructed one clinic and pay salary for one doctor and one nurse since 2008 until now. The people from Ah Lett Chaung do not need to pay for doctor fees but they have to buy medicines by themselves. They appreciate for our clinic because they do not have clinic in their place before. Normally they have to go to Yangon for their medical problems if they feel sick. Now more than 10 villages are using this clinic. After this activity, we got idea to organize a foundation because other countries also need to help and we founded a foundation (FTO3).

“In Sittwe and Mrauk U, there were flood victims and they did not have enough seeds for their paddy fields. Therefore we donated 1000 dollars for the seeds for the farmers” (FTO2).

When a disaster cyclone Nargis hit Myanmar in 2008, almost all companies tried to help cyclone victims as national disaster response programs. Everyone from Myanmar has enthusiasm to help disaster affected victims due to Myanmar tradition of

almsgiving and Buddhist teaching. More than a thousand local CSOs were founded to help cyclone victims. They collected funds & in-kinds/stuffs to support cyclone victims. Almost every year Myanmar suffers natural disasters like cyclone, flood and landslides. Therefore, Myanmar CSOs always try to help victims of disasters but most of them have short-lived enthusiasm and Myanmar people do not have systematic strategies for long-term development of the affected community. They can help one time assistance and then they disappear. From the interview results, only one foreign-owned tour company is providing longtime assistance for local clinic. The rest are helping one time assistance to the natural disaster affected communities. It may be due to Myanmar spirit of temporary agenda to help for the people in needs. No well-plan ahead and they have no experience to work for long-term development. Another possible thing is local CSOs are self-help associations and they do not have huge budgets like UN agencies or INGOs. They only obtain funds through collection from friends.

4.3.1.1.2 Supporting local business and employment

Some companies want to work income distribution for local small business owners.

An operation manager from foreign-owned tour company expressed that:

“Since the beginning of our company operation, we already planned to pay back something for local community. We assign local guide or the one who understand tour operation as a station manager. They have to find car, tour guide, arrange meal and fulfil services for our company. We give responsibility to station manager in each touristic areas and they can make their own business. We do not give them advance to set up offices..... Within this 4 years, those station got their office and own business and they can carry on to expand another business. They can survive now. In the beginning, one of our objectives is that local community can benefit from our business. It is “sustainability business” for them and they can stand on their feet even though they do not work with us anymore. In Bagan, ... With our order and help from us, a local cook generate good income and now she can open her own local food cooking class for foreigners. This is one of our activities to look community to get a job opportunity. In Inlay Lake,..... our local guide show the guests Inlay Lake first with boat trip and then bring them to their relatives cooking class, introduce with their relatives and talk with them. Most of our tours like the sense of in touch with local people and they think that it is a valuable trip for them. We know their feeling or taste, we draw such a kind of program and make it effective program for community development. In Kyaukme,one local man got a good income from our tour business... He can generate income 3000-4000 dollars per month from our tour business (FTO2).

The manager from foreign-owned tour company reported that:

“We provide tourists a free bag, that’s customer bag that we work with a village women network. It is a network of female workers we train them in villages with these handicrafts. We buy these bags from tourists, we give them free of charge to our customers, tell them to use this bag instead of using plastic bag. To reduce use of plastic is good and we are trying to support that network, that the handicrafts they make it” (FTO1).

A representative from local-owned tour company explained that:

“To maximize the benefits for the local people at the destination level, we hire local guides and porters, use local means of transportation such as horse-carts and local boats” (LTO1).

Similarly, an assistant general manager from foreign-owned hotel noted that:

“We have joined Mae Fah Luang Foundation to promote the local people in Yaenan Chaung Township. Foundation taught them how to made peanut brittle and sell in the community. Foundation helps them to find market. Therefore people from those area become business owners. We bought those product from them and serve our guests” (FH2).

A local-owned hotel’s director said they employed local people for their hotel sustainable business trend and he remarked that:

“We employ local people for our hotels, our first priority is local staff. We train them, teach them and help them hand in hand when they do not have knowledge about hotel service. This is sustainable trend for hotel operation” (LH1).

Supporting local business is also one of the effective CSR programs practiced by hotels and tour companies. It contributes the sustainable business for the companies and local society recognized this. It is like getting approval for business operation in the local community. Creating job opportunities and supporting local business activities and employment were some ways for sustainable tourism. Almost every company is supporting local business activities.

- *Community Based Tourism (CBT)*

To support local businesses, some of tour companies implemented community based tourism (CBT) and one foreign-owned tour company’s director indicated:

“Before 2008, we implement charity tour (community based tourism) programs because they (tourists) like that program very much. They visit to villages, talk with villagers and work with them, plant with them in the paddy field. We do community based tour programs since the beginning and we also appointed product managers for creating community based tour programs. We donated books for library for Maung Shwe Lay village in Nga Pa Li, support librarian training from British Embassy and provide salary for him (FTO3).

Another manager from foreign-owned tour company indicated that:

“For Community based tourism, we are working with one NGO, partnership with NGO, Action Aid. They have a very good network with villages in Bagan and have been working with them for long time. We stay there overnight. We will be doing village visit, learning about local handicrafts production business, having lunch, dinner, breakfast with families over there. We will be cycling around the villages, doing some trekking. Community tourism here is not easy at the moment. They are new to have tourists. They don't have the training or the expertise yet. So I work with Action Aid, we can assure that the village is not just all what we want to do. Action Aid have been already working with them for 3 or 4 years already. So they already have a strong relationship with the villages. We come to this market with Do No Harm. All the people who work on the project are doing it as it serves as a source of additional income. They won't be quitting their job, this is extra money they can earn. They are going to share jobs, and the community is set up to take the jobs between the different groups of people. So work is shared out between more people. Our minimal level is Do No Harm. They will have a lot positive impact that lasts long” (FTO1).

“For excursion trip... in Maung Shwe Lay village, 45 minute boat drive from Thandwe Township, boat trip is for adventure tourists. We arrange tourists to see local villagers and natural sightseeing. When we arrive there, they can watch diving for natural pearl business and then taste fresh sea-food prepared by local families. In the village there is one school and we donate lunch for children sometime” (FTO2).

One respondent from local-owned tour company said that he is offering CBT trainings for local community upon their request and his company also plan to create CBT projects in near Yangon and Bagan. He commented that:

“We are sponsoring trainings on community-based-tourism to encourage the local tourism's sustainable development and providing community based tourism workshops across the country (Twante, Mottama, Bagan, Kayin state, Myeik, Kalaw trekking are and other places) to raise awareness among local people and private sector about the effects of tourism and their role in it. We will continue to initiate community-based tourism (CBT) projects. In Myanmar such projects are carried out in Zee O Thit Hla Ingyinn Forest Nature Conservation Sanctuary near Bagan, and the Rakhine Coastal Region Kyauk Taw Yaung Conservation Park in Kyeitali. Basic principle of CBT is local owned and local management. I think this is a benefit that I can do. I don't think this is CSR, but I do what I can do. With my learning experiences from abroad, I want to contribute something I can. I want to fill the gap. I just only do CBT workshop when I got invitation from people. With my experience from Bagan development program, it is a profit if the community becomes learning society and their capacity can develop when there are learning space and have empowerment from us. CBT project might be or might not be successful for tourism but it is a profit for the community if we can build that community to become a learning society because of our effort. That's why we do and contribute as we can” (LTO1).

Community based tourism program is one of the effective programs for both tour operators and the community. It is a win-win situation for them. Tour companies can

sell programs for tourists because tourists want to see authentic lives of local people. Local people can sell their products and services for Bed and Breakfast. Local community has a decision to share jobs and income distribution among them. Local community also can benefit from CBT program like some donors (tourists) want to construct infra-structures (library, rain harvesting system, water purification tank, tube-well for dry zone). For CBT, foreign-owned tour companies are actively participating and planning to do more than local-owned companies. Only one local-owned tour company (out of three) is interested to work for CBT program.

4.3.1.2 Employee-related activities

According to Freeman's stakeholder theory, employees are one of the important stakeholders for companies' business success. From the in-depth interviews, hotels and tour companies place first priority on their employee-related CSR activities. There are four types of employee-related practices: trainings, taking caring of staff's health and well-being, employing staff with disability and rewarding staff.

4.3.1.2.1 Trainings for skill development

One interviewee from local-owned hotel commented:

"We have a Hotel and Tourism Training Center (HTTC). This center is not only for our business group's hotel staffs, other hotels also can send their staffs for Hotel and Tourism trainings. We also have in-house training for hotel staff. It is not enough with only one training" (LH1).

Another local-owned hotel's manager also explained that:

"HR department is always trying to improve staff's skills. One of the good things from our international management group is they always value employees and their skill development. We have motto "At ...(our)...hotel, we grow faster". We always have trainings for our development and also have exams. Staff can be promoted after the exams. We have in-house training and further studies as well. We send our staff training to (our international management company's training institute) institute in Bangkok as alternatively" (LH2).

HR manager from foreign-owned hotel discussed that:

"Even before the word CSR became popular in our country, we conducted hotel service training program for our staff since 1994. We conducted HIV/AIDS awareness program for staff and health education session for staff. We have to employ staff with half-skillful workers, sometime semi-skillful workers and we have to train them if they do not have skill for hotel job because it is difficult to get skillful workers. We have a procedure for staffs, one staff must attend at least 40 hours training in one year. Every

month we have training for staff. We also check them with appraisal whether they attend 40 hours training or not. We decided for their promotion through their performance appraisal. Our staff got training from NGOs like Swiss Contact, CVT and German NGOs which are connected with our Government. They gave training with free of charge. We also send our staff to get diploma in Tourism from Switzerland” (FH1).

An assistant general manager from foreign-owned hotel noted about trainings for their staff that:

“We give trainings for staffs and we have in-house training manager. He has to look each department’s needs and prepare training for them. We also invite experts to conduct seminars for staff. We also send our staff to Bangkok for corporate trainings. In Bangkok we have also corporate trainer and he has to design train packages with training partners for staff depend on the needs. We also design training with local training centers such as Myanmar Human Resource (MHR) for HR training, sales and marketing training with U Aung Chit Khin, RV center, hotel service trainings organized by MTF, for our staffs” (FH2).

Other informants from tour companies also indicated operation trainings, First-aid training and English lessons for their staffs:

“During the low season, we develop trainings and try get ready for the high season. So our operations go smoothly” (FTO1).

“In our company, we have life-long learning environment for our staff and they need to speak in English from 9:00 am to 12:00. They have to pay fine if they speak in Myanmar or Japan language in that specific hours. If people master language and have knowledge and skill, their lives will be successful and they will become professionals” (LTO3).

“Our staff got first aid training from Myanmar Red Cross. It is useful for us to response to the emergency situation caused by serious incidents and accidents. Indeed first aid and CPR are very important life skills to have. We also have English lessons for all of our staff especially to improve their grammar and speaking abilities” (FTO2).

Similarly a respondent from local-owned tour company also explained about trainings for organization development:

“Our staffs (team members) have the opportunity to learn on the subject of natural environment and ways of protect it. They are involved in the management of the company and are shareholders. One of my staff attended community based tourism (CBT) training abroad in 2011. Two staff attended the sustainable tourism training from International Trade Centre (ITC), Netherland based NGO for Sustainable Tourism program. We also got trainings from British embassy to develop our Social Enterprise operation. We do organizational development (OD) for our company with the help of OD consultant” (LTO1).

A director from foreign-owned tour company also proudly stated about trainings for her staffs’ work and life improvement:

“We arrange benefits for staff such as.... trainings, oversea exposures for their growth and job satisfaction. They are proud to be a member of this company. We arrange ferries for staff, comfortable office equipment, the best and fastest internet access, generator and air-conditions and training. We have one Academy and arrange annual training with oversea trainers (from Mekong Train). The strength of our group is that our CEO and MD from head office are tourism professional in the field of tourism and they designed modules with trainers for our staffs. Our modules are needed for basic level staff, team-work, attitude, company values such as “We work with passion”, “Yes we win, Yes we care, Yes we can”, innovation, product training, sale training. Our staffs like that kind of trainings very much. We arranged training for staffs combined together with other countries (Vietnam, Lao, Cambodia). We divided staff for 4 levels, top level management, middle level and so on. They have to learn together with representatives from other countries. It is very effective program for staff. We also arranged fun trip for our staff. They have to visit and learn our product places in low season (especially in rainy season) in country and other our company operating countries as well. Our staff value these. We passed our corporate values to them. The staff in our company said that they have continuous improvement. They are appreciative of improvement they experience and that gives job satisfaction. We could do a lot for Human Resource development. I believe we contribute a lot for work improvement and life improvement for our staff” (FTO3).

A managing director from local-owned tour company also replied that he wanted to nurture staff and help staff for their job satisfaction:

“We nurture people for our company because we are interested in HR. Our staff has to work 8 hours a day according our labor law, we give overtime fees if they need to work overtime, we arrange ferry for staff, give travel and meal allowance and 1 to 2 weeks annual leave if staff has more than 2 year experience. Saturday is half day open, Sunday and official holidays are off days for them. It is easy to teach raw hand (new staff) but difficult for staff coming from government service. We also arrange benefits for staff, the salary we pay our staff is much higher than government’s pay role for similar job. However, it is lesser than that of foreign companies as we are local tour company. Our staff understand about this situation. They want to get experience than expecting higher income. We make sure of the job satisfaction of our staff. Every staff has Bachelor degree for their education, we do not have tourism training school in our country to get tourism management experience. Government organized once for two month training and tourism management school also happen once for one to two month, it is just for show. We are the resource persons to teach in those government arranged trainings. We came with our industries experiences” (LTO2).

For the capacity development of the companies’ staff, hotels have more systematically arranged and regular trainings for employees than tour companies because of the size of employees and the services they provide for customers. Every hotel has in-house trainings plus further trainings in other organizations/ hotel staff training center or other countries. For tour companies, only one foreign-owned tour company has a training institute and organize training at international level for their group. Some

local tour operators offer trainings for language skill development, office management and first aid.

4.3.1.2.2 Taking care of staff's health and well-being

Some companies created social scheme for staff and some pay tax/ gratuity for the staff. They explained as below:

“We also support when staff's family member passed away and we pay advance salary when he/she needs financial help. For health of the staff, company pay 3% tax for staff and staff have to pay 2% tax for Social Service Board (SSB). Staff can claim their medical expenses to the government Social Service department after receiving the medical care from hospital or clinic. We also have leave plan for staff, for maternity leave is 6 weeks before delivery and 8 weeks after delivery” (LH1).

“Every staff has to pay income tax 10% but company pay tax for them. We create social security system for staff. Every staff have to pay 15 dollars per month per head to the Government for social security system. After we pay 1 year, we can get free medical care from Government hospital. We are happy to work with this company because company arrange benefits for staff. Company pay 3% (9 dollars) and we have to pay 2% (6 dollars) for our social security” (FTO2).

“We make contract with staff and pay gratuity (one month salary) if they resign from their job. We also provide medical benefit for staff. We do not have health insurance for staff yet but we pay for the medication fees for our staff depend on their urgent needs. We plan to raise Medicare fund for staff later. I support female staff who have children. They got 10 dollars per month for their children education” (LTO2).

Creating social scheme for staff and tax/ gratuity for the staff are also one of the good CSR practice for retaining good staff for the companies and HR attraction.

4.3.1.2.3 Employing disabled staff

For employing disabled staff, only hotels conducted this activity.

“Vulnerable people are our stakeholders including disable persons and orphans. We employed 5 persons with disabilities” (FH1).

“We appointed 4 disabled persons in our hotel and this is one of our CSR activities” (FH2).

“We already employed 10 disabled people as part of the CSR and planned to employ about 15 disabled persons” (LH2).

For employing disabled staff, hotels are more likely to employ disabled staff than tour companies because of their size of the company and availability to employ.

4.3.1.2.4 Recognizing and Rewarding staff

Some respondents explained that the recognition and rewarding of the staff are taken care. They practice these activities to motivate their staff:

“We celebrate staff birthday party, staff competition program and award employee of the month. For staff birthday, we arrange breakfast for the monks, buffet lunch for birthday staff, karaoke, birthday cake, give hotel logo T-shirt and for lucky draw program. One luckiest staff can stay one night in our hotel as a special guest and have dinner. We also conduct staff competition, it is for the unity among staff, to learn team-work and confident building. We select one employee of the month from Front House and one from Back House. We present them Hotel Logo T-shirt and 30,000 Kyats (30\$) for employee of the month award and their certificate was placed in Hotel lobby room for one month” (LH1).

One foreign-owned tour company’s manger noted that:

“We also arrange fun trip for our staff. They have to visit and learn our product places in low season (especially in rainy season) in country and as well in other countries which our company operating tourism. Our staff value these. The staffs in our company said that they have continuous improvement. They are happy with their improvement in our company and have job satisfaction” (FTO3).

Another manager from foreign-owned hotel mentioned how they recognize and reward staff as:

“We celebrate birthday party of our staff every month and it is one of CSR activities. We give CSR message on this celebration and assembly twice a year. We also create awards for staff. Every department has to submit nomination from among the staff who excels in engagement, team-work, honesty, ownership and satisfaction (ETHOS). This is one of motivation for our staff. Among them we select one staff for best employee of the month. Among twelve best employees, we also select best employee of the year. We organize outing as a team-building trips for staff once a year. We visited Kyaikhtiyoe pagoda last year and visited Pyay, Bago and Naypyidaw. We celebrate staff party every year and lucky draw program for them” (FH2).

Employers also recognize their staff by continually acknowledging their hard work and making it clear that their efforts are appreciated.

“We got best local tour operator award from Ministry of Hotel and Tourism and it was the effort of all of our staffs. I appreciated everyone from the company. My life is good and easy because my staffs work for my business. We now have created E-cash for staff through their performance. We will try to make saving fund for staff, save 10% of their salary. It is good for them. We also have bonus tour for staffs, sending them to World Heritage sites like Beikthano and Sri Ksetra cities in our country last year and arrange caves destination in Mawlamyine and Pa-an for this year. We also join this gathering for fun. I am not the millionaire, but I can donate something and take care of my staff and their families. We got merit from our donation. I cannot feed the whole village but I can take care of my staff. (LTO2).

Similar themes came up in other interviews also:

“Our Stakeholders are all of our staff” (LH1).

“My staff and my tour leaders are first priority key stakeholders because my tour leaders are the one talk about community engage message to our passengers” (FTO1).

“Our first stakeholders are our staff, we cannot move forward without our staff and second stakeholders are the community who we work with” (FTO2).

Some other companies described that they prefer to address their CSR activities to community or needy people or vulnerable persons and they responded that:

“We address on the community which is in need” (FH2).

“Our stakeholders are the community where we work” (LTO2).

“We address our activities for needy local communities” (LTO1).

“The stakeholders we intend to address our CSR activities are the community and the places we operate work with because we can reach easily and take care as we have sub-offices there” (FTO3).

“We do not intend to address CSR activities specifically to anyone. We will try to help if someone or somewhere need help from us who contact us for a help” (LH2).

“Vulnerable people are our stakeholders including disabled and orphans” (FH1).

Most of the interviewees prefer to address CSR activities first with their employees and later with the community where they operate their businesses. Both foreign-owned and local-owned companies have same trend and no difference in addressing CSR activities towards employees and the community.

4.3.1.3 Customer-related activities

From the in-depth interviews, hotels and tour companies’ managers discussed about their customer-related activities. Some activities are: encouraging customers to take care of waste and plastic bags, asking customers to follow hotel green theme to save energy, encouraging them to spend more money locally, giving advice who may wish to make donations in villages, urging foreign investors to invest responsibly and distributing company care books for customers. They explained as below:

“We encourage our guest to buy locally made handicrafts to support the generation of supplementary income for local people and advise tourists who may wish to make donations for infrastructures improvement or social projects in villages” (LTO1).

“We encourage our guests for water saving and energy saving like ask them place a towels and bedsheets if they can use another day, they also can ask for changing them. We do educate our guests that their action is effective if they use towels for two days, those cost save funds for CSR activities. We also show those new soaps from Soap for

Hope program in the front desk and tag that this soap made by orphanage. Guests can buy those soaps, sometime they pay more than actual price because they also want to donate money for that orphanage. Those money also goes to orphanage school. It was double benefits for them” (LH2).

“We place Green Environment cards in every guest-room. We request our guests that not to waste water if there is no need to use, to place used bath-towel and to reuse again if they can reuse those used towels” (LH1).

“We encourage customers to follow green environment system while they use bathrobe and towels” (FH1).

“For our customers, they also participated in our green theme like not changing bed-sheets and towel every day. Now most of the hotel are practicing to place a letter of green practice in customer rooms. A letter says that to help green practice, customers can place towels at specific hangers if they can use that towel for another day or they can ask house-keeping staff to change. Most of the customers from Europe participated in this activities. We raise CSR funds from events like Music for Myanmar concert and charity golf tournament and place donation box at the reception” (FH2).

“We celebrate international marathon in Bagan because Myanmar tourists always throw plastic bags and bottles everywhere in Bagan area. We try to educate our stakeholders to take care of wastes (plastic bags and bottles). Our clients from Europe, Asia and America help our country when we were hit by cyclone Nargis” (LTO2).

“We encourage our customers all to spend more money locally. We always work on the safety. Safety is the very key part of being responsible. Both safety our passengers, also safety with our operators..... We give the bags (we buy from villagers) free to our customers and tell them to use this bag instead of using plastic bag. We try to encourage people (customers) to use bicycle to trek. We do cycling in Inlay Lake. We try to figure out ways that we tell people (tourists) to bring the refillable water bottle. But actually we ask to refill them. We do a lot of feedback to our customers. So at the end of the trip, we have online survey. Our responsible tourism feedback got average 4.3 from the scale 1 to 5” (FTO1).

“We have good connection with Japanese investors and we urge them to do responsible investment. Nobody can see this like donation. If they want to build hotel, we advise them how they should construct drainage system, how to manage waste water treatment system” (LTO3).

“We give our company’s care booklets to every customers and posted in our company website since last five years. Dos and don’ts, culture, environment and social aspects written in our company’s Care booklets. We save one dollar from every tourist for our foundation. We also invite tourist one dollar if he/she want to contribute and ask oversea tour operators if they want too to donate. We can get three dollars if tourist and our partner oversea operator contribute for foundation. Some tourists donate money, medicines to Ah Latt Chaung clinic and sometime medical doctor tourists volunteer in the clinic” (FTO3).

Regarding social issues, such as unemployment, poverty and environmental concerns are particular ones in developing countries. Social issues are more important in

Myanmar context but the international companies pay less attention to such concerns. Basically managers from Myanmar show more concern to socially-related activities. Almost all of the foreign-owned companies have a systematic plan for CSR activities. Local companies practice less CSR activities as a business affair. They engage their CSR activities on random basis, especially when the need arises. As one respondent said *“Our Myanmar people have short-lived enthusiasm, they will help someone who needs help for one time and after that finished. Never think about long-term development” (LTO2)*.

It is due to the traditional background of Myanmar managers and as they want to focus on developing country's social issues such as poverty and lack of job opportunities. Moreover, Myanmar managers and employees are happy to work for social activities such as taking care of monks, looking after the vulnerable people (elderly people, blind, deaf and street children), involving in charitable donations like blood donations, in-kind donations. Therefore there are some cultural influences to engage CSR on social issues.

Myanmar tourism sector engagement in socially-related activities is satisfactory compared to engagement in environmental practices. It is interesting to say that both foreign-owned and local-owned companies have indicated at least some socially-related activities. However, the results show that companies basically emphasized on philanthropic activities than other activities. These results may highlight Myanmar culture and tradition of helping and providing finance to local community for charity purpose. The Buddhist religious background for Da Na (almsgiving) is part of the local culture in Myanmar. Even though Myanmar is one of the low income countries, it stand number one among all countries for its charity giving in World Giving Index (CAF 2015). There is no difference between foreign-owned and local-owned companies in practicing socially-related activities.

4.3.2 Environmental-related activities

Companies' managers emphasized more on socially-related activities but they also tried to practice environmental-related activities within their internal system such as reducing waste, saving water and energy, recycling bottles and using recycle paper.

For reforestation or planting trees are occasionally practiced when they got permission from the local authorities or ministry of forestry.

“We organized green committee and planting trees for grow green. For planting trees we need ask permission from the Ministry of forest because we want to plant trees in Hlawga and it is out of our premises. We planted long-life trees like mangos, mahogany and starflower trees with the consultation from department of forestry. We take good care of chemical usage not to harm our staff and environment. We have sewage water filter system and store in the tank. We always think about environment. Water sanitation, hygiene, safety, chemical usages, water treatment are in the hotel system since we operate our hotel” (FH1).

A manger from foreign-owned hotel explained about environmental practices of her hotel. One of the achievement she said was they changed 80% of lamps into energy saving LED lights.

“We planted trees in Nawarat Monastic Education School in Shwepyithar Township. For environmental aspects, we try to reuse circulated water stream from laundry room and we also use sewage water treatment system, we do regular check for that every month and maintain clean water. We are now using energy saving lamps for green growth. We changed our lamps to LED lamps since last year and 80% of our lamps are energy saving lamps now. For our neighbor houses, we collect wastes from their homes. Every households (our neighbors) have trees and they always fire fallen tree leaves because our municipal’s trash collecting car do not come regularly. To reduce carbon dioxide, we collect fallen leaves from our neighbor homes and throw them together with our wastes to municipal cars. We always collect recycle bottles and we are now collecting aluminium cups to send artificial arms and legs making factory for disabled persons. We also want to contribute old calendars for blind-school for their handicraft making process. We also participate in earth hour. We arranged one program for community cleaning (collecting wastes/plastic bags in the parks) in dry season. We will work together with Yangon municipal/ Yangon City Development Committee (YCDC) which mean we need a permission from YCDC for our program and we will do this activity with our own staff. It is a campaign for awareness. We have plan to use old leaves for fertilizer production for our hotel and will send some florist for training in Bangkok to learn how to make flower vessel from coconut leaves because we have so many coconut trees in our hotel compound. It is not to waste our resources and it is one of the decoration for our guest rooms. We planned to plant trees because of the climate change and our country is too hot now. We are now using green chemical for our hotel. Green chemical costs 3 times more than normal chemical. We cannot change everything totally but at least we changed already half of our operations.” (FH2).

A director from local-owned hotel also mentioned that:

“We do green practice such as managing wastes systematically, not to pollute air and soil, we have proper and systematic disposal of waste materials system to separate non-biodegradable items such as plastic, bottles, cans, paper and rubbishes. We also use bio-septic tank for sewage treatment, it cost more than 300,000\$ and made by Japan. For energy saving, we constructed our hotels with many windows and we use natural light as much as we can. We do not have solar power system yet because we cannot use it widely and it cost so much” (LH1).

“We have “PLANET 21” sustainable development program as one part of the CSR. PLANET 21 is environmental activities like saving lights/ energy savings, water savings and wastes recycling activities. We got CSR fund from laundry saving and hotel recycle things like bottles, paper and plastic. We planned to plant trees because other countries are practicing to plant trees and we will do like that if we get a chance to do it. And we will collect trashes/wastes for the good of our environments. We will try to collect trash / wastes when someplace suffer a lot about trash/waste” (LH2).

“In our office, we have internal policy to save electricity and water, we have to switch-off light and turn-off water tap if we do not need to use. We need to change our concept for littering, by separating waste bin into 3 boxes, paper, bottle and non-recycle materials” (FTO2).

One respondent from local-owned tour company discussed that:

“For environmental activity, we save electricity, switch off lights even when we have enough sun-light for our rooms and also we try to reduce energy (we do not use energy if we do not need to use), reuse (we use recycle papers if we need to file in our office except letters to send government office, we try not to print if we can see online, we fine someone 400 Kyats (0.4 \$) for printing brand new A4 paper if we don't need to print and we do recycle things what we can reuse them. We also charge fine if our staff left switch on the lights, air-condition, power on computers. Duty officer take care of these case. We encourage our staffs not to use motorcars and ask them to walk if they need to go somewhere nearby our office. We also choose partner hotels with the criteria of environmental friendly hotels. We do not cut trees in our homes as well our office, we practice to be a green office. If our company is not environmental friendly, our clients will complain us, therefore we try to be very careful about environmental friendly. We donated rain-water harvesting system for the school, garbage truck and conducted campaign plastic free zone at Bagan” (LTO2).

One manager from foreign-owned tour operator explained about their internal policy and his plan to encourage travelers for reducing plastic bottles:

“We measure our office carbon foot-print, offset that through our Australian head office again. For most of our tours, we measure the carbon foot-print for all of our tours, our flights, hotel rooms, transport. We measure, it simply count on the flights, count on the hotel rooms, count on the miles, private vehicles. This is offset through our program mostly reforestation program. At the moment I am doing research on solar power for our office. I create a roof-top garden upstairs. We are trying to minimize paper usage and electronic usage, we offset all our office is carbon neutral. We do bicycle tour across the country. The moment we got a using that plastic bottle, bottled water. If tourists buy three plastic bottles a day, they here for 15 days, that 45 plastic bottles. If we have a thousand people, that 45,000 plastic bottles. Way too many. We try to figure out ways that we tell people to bring the refillable water bottle. But actually we ask to refill them, we need to work a lot of hotels, partners to provide water, refill water bottle to refill. We are looking to educate some hotels here. If hotels provide 20 liters water that have in reception, cost will be very little. People could refill the water bottles. We can save 45,000\$, 45,000 plastic bottles here easily” (FTO1).

“We did CSR activity by planting 3000 trees nearby Phugyi dam in Hmaw Bi Township. For sustainable development of those trees, we handed over to ministry of forestry. We did plantation ceremony on July 19, 2015 and 300 people from Japan and 400 local people participated in this event. For cost saving and energy saving, I also use recycle bottle water. I change my water bottle once in two to three weeks. It is good for our company to practice for our health as well as financial health. I asked my staff to save energy (lighting and air-condition) if we do not use or do not have meeting and after office hours” (LTO3).

“We want tourism industry to be a responsible tour operators and hoteliers through green approach (green economy, green growth). We use our pamphlets with recycle papers. We also have S-team (Sustainable Team) with the help of our company foundation coordinator. We planted trees in Bagan (the dry zone area) because tourists like this place very much and the station manager from Bagan take good care of those trees for long-term. We also planted mangrove trees in delta area and donated funds to implementers for mangrove trees planting. We participated in Inlay sustainable approach plan” (FTO3).

Interestingly, only one local tour operator work for environmental and heritage conservation and the interviewee stated that:

“In early 2000, our company sponsored to found Myanmar Bird and Nature Society (MBNS) dedicated to bird lovers, it is still active in Yangon today. In 2011, we organized the First Myanmar National Ecotourism Workshop followed by a series of responsible tourism promotion events. People think Eco-tourism is just going to the forest. No, this is misunderstanding about Eco-tourism. There is missing basic themes about conservation and community development. We are now supporting Kawhmwe excavation. We found 1000 years old foundation and it was the first time we ever seen the structure of Myanmar. It was the first structure in Myanmar because we found that it was the era of stupa before people worship statutes era. This building is first building in Myanmar and India also have like this. This year I spent more than 5000 dollars for Kawhmwe heritage conservation” (LTO1).

Form the interview results, it was identified that only one local-owned tour operator was interested in heritage conservation. The rest are more focused in saving water and energy according to their internal policies. Tree plantation was also popular in environmental-related activities due to prone to natural disasters in Myanmar which affects a large percentage of its people. Tour companies are practicing to reduce waste, saving water and electricity, reuse and recycle papers in their office. According to the interviews, foreign-staffs have more awareness for environmental friendly practice than local staff and European customers are following green practice than customers from other countries like Asia or Latin America.

Environmental friendly practice is also one of the attraction for customers and most of the foreign-owned companies uploaded about their CSR activities in their web pages.

There is no difference between foreign-owned and local-owned companies to practice environmental-related activities but foreign-owned companies have more sense/awareness for environment than local-owned companies because of their international connection and pressure from their responsible/sustainable business practice policies, partner organizations, local authorities, NGOs and customers. A summary of the types of CSR practice that hotels and tour operators engage in is presented in Table 4.3.

Table 4.3: Summary of CSR activities

Socially-related activities			Environmentally-related activities
Customer-related activities	Employee-related activities	Community-related activities	
<ul style="list-style-type: none"> - Encourage customers to save energy and water - Encourage customers to buy local products - Encourage customers to contribute to charity activities 	<ul style="list-style-type: none"> - Trainings for skill development - Taking care of staff's health - Employ disabled staff - Reward staff 	<ul style="list-style-type: none"> - Donation/Charity to Community - Trash awareness campaign - Buy local products - Employ local staff wherever possible - Promote Community Based Tourism (CBT) - Community Soap/ Soap for Hope - Foundations 	<ul style="list-style-type: none"> - Use environmental friendly products - Energy and water saving - Heritage conservation - Waste recycling/management - Tree plantation

Source: Own Compilation.

4.4 Benefits from practicing CSR

Interviewed participants were asked to indicate what benefits do they receive while they are adopting CSR, mostly were *business related benefits* such as good reputation/ brand image through word of mouth, awards/ recognizing from other associations, competitiveness, job opportunities for local people, customer trust and loyalty, long-term relationship with customers and collaborators, cost reduction, HR attraction for staff/retain good staff and *personal benefits* such as feeling good, clean in mind, merit (religious sense), feel enjoy and delighted and sense of maintaining environment.

Even respondents answered that business-related benefits is one of the benefits they got from practicing CSR. Some companies said they were recognized as a social enterprise by British Council, got help from other organizations when they have a

financial difficulties, received best hotel/ best tour operator awards from Ministry of Hotels and Tourism, job satisfaction from the staffs and retained good staffs, word of mouth promotion from customers, cost reduction, long-term relationship with partners and customers etc. They also mentioned that personal satisfaction or happiness, benefits to the community they work in and they said they got merit, customer trust, friendship, feel enjoy. These are based on the Myanmar tradition and Buddhist teachings and thus most of the respondents do not expect anything in return.

One local tour company said they were recognized as a social enterprise by British Council and got help from other organizations when they have a financial difficulties:

“We got unseen benefits. Friendship and Trust. Trust cannot exchange with money. The people from Nature and Wildlife department always say that they will help us anytime because of mutual between us. Another time I got help from NGOs when my company was on the verge of bankruptcy in 2006 to 2008. They pay salary for my staff when I had very difficult situation for finance. That kind of help cannot be substituted with anything. This is because of mutual trust between us and my contribution to the organizations and communities. British Council (BC) reviewed and put our company as social enterprise in the list. Because consultants from BC visited and interviewed us about our activities. We are trying to help communities for conservation, we are doing nature conservation, culture conservation, and we do what we can for community development. They reviewed that we use our profit for the social outcomes and recognized as a social enterprise for private sector. We also got repeated clients.... ... our client trust more than before. When our client went back home, they advertise our company with word of mouth. And also from NGOs, wherever we go they are ready to help us anytime. From community sides, they always welcome us. This is our company image. We got trust more from NGOs side to work with us” (LTO1).

Another foreign-owned tour operator said they got received best tour operator award:

“We got the best (Joint Venture) Tour company award for 3 times in 4 years on the World Tourism day awarded by Ministry of Hotel and Tourism. The ministry has criteria to choose best award such as number of best total volume business, tax payment amount, CSR activities, involvement in development of Tourism in Myanmar. Because of our continuous trainings for staffs and our CSR activities, our staffs said they have continuous improvement as job satisfaction and proud to involve in CSR activities” (FTO3).

A chairman from local-owned tour operator mentioned that he got merit and his company could keep good staff with good attitude.

“If we do CSR, we get merit and competitiveness is good for our company. It is one of the motivation. Our company has good people with good attitude because we do education program as a CSR activity. If we work with young people with good attitude, we can achieve our business. We can get good result if we hire good attitude people. We got good reputation when we do CSR and then good people are gathered

together. Customers want to do business with us because they know what we are doing for CSR. We also can keep our good staff” (LTO3).

One foreign-owned tour company’s manager explained that he got long-term relationship with his business partners and customers.

“This is the sense of the business in the long-term. For us to have long-term relationship with our suppliers, with our passengers, with our guides, our staffs, everybody we work with. Acting responsibly helps, gives those relationship better chance to work together for a longer time. Again it is quite practical when you look for the long-term success of the company by acting responsibly. Short-term wins are damaging the environment, damaging our relationship, making no business sense in the long-term. To have a successful business for a long time I think acting responsibly is the best way to choose” (FTO1).

Local-owned tour company director mentioned that the clients promoted his company through word of mouth and they got best local tour operator award from the Ministry.

“they(tourists) did mouth to mouth promotion and encouraged others to visit Myanmar. We got a best local tour company award from the ministry of Hotel and Tourism and it was the effort of all of our staffs. We got that award from among 1800 local tour companies. It is one of the benefits we got from Ministry. It is good image for our company. It is our brand awareness and it is our benefit. We merit from our donation. We get something from some other place. We merit at the present and the next life after death” (LTO2).

“We are the first Travelife certified company for sustainable tour company in Myanmar. We achieved Travelife sustainable tour operator certification in Myanmar. The Travelife standard for tour operators is also formally recognized by the UN-supported Global Sustainable Tourism Criteria (GSTC). Our company’s certification was based on five key areas: office operations, product development, working with suppliers, customer relations, and destinations. Over 200 sustainability criteria were involved in the process. Travelife auditors conducted in-depth interviews with staff and fully scrutinized our company’s internal and external policies and procedures. We also had a good recommendation from our clients. Some clients do through words of mouth and we got a good market because of our CSR activities. In 2015, Wild Asia recognizes our company in its Responsible Tourism Award as a Finalist for Most Inspiring Responsible Tourism Operator” (FTO2).

“The first benefit we get is cost reduction. We also get customers’ trust and loyalty because of our activities. CSR activities make our customers think higher about us. If customers like and admire our hotel, they like to buy more products or services and will share their enthusiasm with their friends and be less willing to change brands. Our hotel image also increase than other hotels which do not do any CSR activities. Another benefit is we get more productive employees because our hotel respect them, treat them well and train them for their development’ (LH2).

“This year we got traveler choice award from Trip Adviser and best local hotel award from Ministry of Hotel and Tourism in last year. Our foundation achieved "National Best Social Welfare Team Award" from the President of Myanmar in 2014. Our customers are satisfied with our service because we work with the themes based on

those CSR ideas. Customers are living in harmony with environment, and we can prevent environmental damage because of the hotel operation and maintain local customs and traditions (not to go bad) are the benefits from our CSR activities. Development of local people's knowledge and skills and job opportunities are also benefits from hotel operations. Our company got good image when we practice CSR" (LH1).

Another foreign-owned hotel's manager noted that they got best (foreign-investment) hotel award from the Ministry and it also motivation for staff to help others she said.

"We got best (foreign-investment) hotel award from Ministry of Hotel and Tourism (MHT) in this year. The ministry selected with 4 criteria: occupancy, rank in the TripAdvisor, CSR activities and employment of permanent disabled persons. We have to send CSR report about the amount we spend for CSR activities. We use 0.18 to 0.19 percent of our income (not profit). Our brand image is improve. In our own sense, we become happy to do while we are doing something for the people. It appear in our mind to work for the sake of people. Abandon and scarify are small thing but it take times. We realized that we want to do good things for the sake of people, we want to work together. It is appear in our mind to help others. These are our own benefits. It is also motivation for staff to build team-work. It inspires our staff to get the wisdom that we are doing good things for the people and maintaining our environment. We are going to receive Myanmar Business Leading Hotel award and Myanmar Best Suite hotel award from World Travel award. World Travel award is from UNWTO. We got World Travel award 4 times (2004 to 2008) before we changed our hotel name" (FH2).

"We enjoy, feel clean in our mind after we did CSR activities. Our heart is clean because of our support to vulnerable people. We feel happy and delighted on our activities.but more companies communicate with us for better business. This is our commitment. We do activities with Parahita (which means charity) spirit before the word CSR came out. You know Myanmar people are most generous people and rank number one in World Giving Index 2015" (FH1).

Benefits from practicing CSR was one of the main factors for companies to involve more in CSR programs. Respondents commented two main benefits while practicing CSR in Myanmar as a developing country context. The first one is business-related benefits like reputation/brand image, award from the Ministry and other organizations, long-term relationship with stakeholders and consumers, trust and loyalty from customers and retain good staffs. The secondary benefits are non-tangible benefits/personal benefits like feeling good/ enjoy/ delighted, clean in mind, getting merit and sense of doing good things for the people and environment. Whether foreign-owned or local-owned companies, almost all managers of hotels and tour companies are Myanmar people and brought up with Myanmar cultural values. Therefore they want

to adopt CSR to contribute to the local community. There is no difference between foreign-owned and local-owned companies obtain benefits from practicing CSR.

4.5 Barriers to practice CSR

Research Question 2 (b): what barriers are they facing during the implementation? When informants were asked what the barriers for them to engage in CSR are, the majority commented that the traditional constraints of time and money were primary and other factors include capacity issues and government collaboration were discussed. Lack of time and money were the most commonly discussed that influenced their engagement in CSR. These are the biggest challenges as they have to prioritize their everyday work duties and other commitments over CSR.

The majority of the respondents said:

“Some barriers are lack of time” (FH2).

“Some barriers for our company’s CSR activities are lack of time..” (LTO2).

“Come with time we dedicated to make it things responsible. How qualify are we to more responsible? I have some background in that but I don’t know everything. We need to continue learn, and learn a trainer, start the train people. I think it’s take time. Mostly CSR, time constraint. So lack of time is our barrier for CSR activities.” (FTO1).

“Another barrier is are lack of time (partly)...” (FTO3)

“I try to understand about CSR, I train and teach the people around me to develop their knowledge and skill. This is long-term process to do” (LH1).

“In our country we need time for sustainability of tourism” (FTO2).

Some interviewees also explained about lack of money as second barriers as below:

“Some are..... Lack of money” (LH2).

“Sometime lack of money..” (LTO2).

“.....lack of money is our barrier for CSR activities” (FTO1).

“Financing is one of the barriers because our company is Tour Company and we do not have so much money for CSR activities, we got funds from tourists and our tour operators. Another one is implementation, we have to do a lot but we also need to choose about sustainability (long-term), not just as one time job” (FTO3).

“For us, management costs can increase” (FH2).

“.....management costs can increase” (LTO2).

“We do not have specific CSR employee yet. For me, I have to balance workload with my own job and CSR champion job (volunteer) at the same time. I got more pressure” (LH2).

“.....higher cost of products and staff” (LTO2).

“.....and higher cost of produces and staff (partly)” (FTO3).

Almost everyone said that lack of money is one of the barriers to practice CSR. Government collaboration and support for their CSR activities was also one of the barriers and they commented that:

“We may have barriers in communicating with government official to work with, limitations, we may have prohibited or go to donate some places depending on the politics, economic situation and region. Our donation material may or may not reach to the place we want to donate” (FH1).

“One of the barriers might be collaboration from government authorities, as I said before we will collect trashes/wastes but we need permission and collection from Yangon City Development Committee (YCDC)” (LH2).

“CBT is clash with CIT policy and misunderstanding between them” (LTO1).

“We do not get approval for community based tourism (CBT) because of the Cultural sensitivity and we need to get permission for tour visitation for security reason and ministries administration are not smooth well. Therefore cultural sensitivity and political situation are barrier for our CSR activity” (FTO2).

Some respondents mentioned that other barriers to practice CSR are low capacity/little resource, weak in overall accountability, community involvement and reporting.

They explain like:

“Sometime I lose my faith whether I can do it or not because we do with little resource we have. Our tour company capacity is not high and capacity for community also not enough. I need to nurture skills for company” (LTO1).

“I don't think there is only barrier might be overcome. It is a lot of it. It's a capacity issues” (FTO1).

“Myanmar people are not aware of CSR very much” (FTO2).

“In my country, overall accountability is weak, for example if we collect donation money from Japan, donate to the needy people and some people do not present with proper financial report. It is very weak” (LTO3).

“Community participation is most essential need for old town sustainable development and to maintain heritage sites. Some big hotel object about CBT because they think they will lose market if CBT is working well. To go CBT, it is for new destination which have resource and companies want it. I am worry about follow-up from hotel zones and big businessmen are coming for it. I afraid of that. We are doing CBT for the development of communities but businessmen are ready to occupy everything. This is the challenging for me which I cannot handle. It is happens in Mottama, after my workshop about CBT some businessmen want to create hotel zone there. So I informed Human rights group and they object for the hotel zone plan” (LTO1).

“Some people surrounding us are not ready for CSR. For example, in the Code, one of the clause says our relationship for business will be finished if we found that your property is connected with Child Sex abuse case and we will inform police. If we put this sentence in

our contract, people are not willing to sign easily. They do not have experience like this before, therefore we have to explain them about the Code. It is a challenge for us” (LTO3).

“Another barrier is reporting for CSR activities according to our foundation format. We have to assign one person for proper CSR reporting” (FTO3).

“Our company is weak on PR. We know we have to do public relation but we don’t have budget for that” (LTO3).

According to the interview results, there are no difference between foreign-owned and local owned companies’ barriers to practice CSR, both have the same barriers in lack of time, lack of money and collaboration and support from government to practice CSR.

4.6 CSR Communication

Interviewed participants were asked about their membership for any CSR organizations and about their CSR reporting. Most of them have membership of at least one CSR organizations like UN Global Compact (UNGC), Travelife, CSR Together, B Corporation, The Code. Travelife is sustainability in tourism certification scheme for tour operators and travel agents. CSR Together encourage companies to safe water, reduce chemical, safe lighting energy and air conditioning. B Corp try to help business for social and environmental problems. The Code is protecting children from sex tourism. Some companies are reporting to their CSR related organizations and some have not submitted any CSR report yet.

“We are not participants of Global Compact. We use CSR reporting formats from international service Apartment Company (our management operator) before. We have a CSR reporting system and it is for internal use only. We do not report our CSR activities to any other organizations” (FH1).

“We registered in CSR Together organization from Singapore. We are now in the assessment stage. We can use their logos after their assessment and will get certificate. We haven’t sent CSR report yet. They will give us guide line after we are accepted as a member. We haven’t sent CSR report yet. They will give us guide line after we are accepted as a member” (FH2).

“We have CSR reporting group (combine with IT and Marketing office) using Viber and Facebook to get CSR activities report from our hotels. Every hotel has to submit CSR reporting on every 5th day of the month. It is only for internal usage. We are not a member of UNGC but we are practicing CSR than UNGC. We are not reporting CSR activities to any other organizations” (LH1).

“Until now we do not have CSR reporting but for the future we might have. Our international management company has CSR report from all the countries for UNGC and CSR Together, they do not submit our Hotel’s CSR report separately” (LH2).

“We are Travelife certified company. We have CSR reporting for Travelife and we have to renew every two years” (FTO2).

“We have to report Global Compact because we are member of UNGC. We haven’t got training yet from Travelife. We want to be a member of Travelife if we have a chance” (LTO2).

“We do have a Global level, we are part of UN Global Compact. We submitted that report two or three years at the Global level. As a Travel company in Myanmar, we don’t use that report. We decided not to do Travelife, we are at the moment looking at B Corp. It is probably next level above Travelife, it is not so much about certification. It will be the first company in Myanmar to do this if we can. I guess it will take a couple of years at least to come testify and it’s a very high level. It’s long process, it’s a long time to go” (FTO1).

“For the Code, we are first member in Myanmar. We got top member award in 2013 and 2014 for the Code. We also have to send report for the Code because we are the top member of the Code. We participated in UN Global Compact and we have to submit report on progress to UNGC. UNGC does not check for report because it does for the whole World. Our company is Travelife engage company. We encouraged other companies to participate in Travelife training in Myanmar. For the Travelife, they have sustainability checklist and we have to check ourselves whether we are in line with checklist or not but they haven’t come and check our company till now. If we want to use Travelife’s sustainable tourism logo, we have to attend Travelife training for three times. We can learn it in one year or within three years” (LTO3).

“We are no longer member of UNGC because they are just only collecting membership fees and do nothing for us. We are now working more with Travelife, they are giving trainings for us and keep in touch with us. Travelife is same trend with us and they are special focus on us. We want to go from membership to associate stage in Travelife. They did assessment with us for my company, haven’t started yet with all of my staffs. Travelife is supporting us to become a sustainable tour company with the standard of EU. We haven’t submit report yet to Travelife” (LTO1).

“We have to report our Foundation for CSR activities. For Travelife, they always make assessment and GM takes care of Travelife report. Travelife report is in detail, it is easy to understand but it has a lot of criteria. We uploaded our activities in our website. We have to send operation report to Travelife” (FTO3).

For CSR reporting most of the foreign-owned companies are at least attached with one CSR organization and they send reports to those organizations. But some companies are at the communicating/beginning stage for membership/assessment. Local tour companies participated in UNGC at first but later on they want to work with Travelife because one company mentioned that they have to pay membership fees to UNGC and

they do not get any trainings or assessment or assistance from UNGC. For Travelife, they got trainings from them and they do not need to pay for trainings fees now. Travelife make assessment of tour companies for sustainable tour company certification. Local-owned companies have CSR reports but mostly they use it for internal. Therefore almost all companies are willing to do CSR reporting. Foreign-owned companies published/uploaded about CSR activities in their websites but a few local-owned companies mentioned about CSR activities in their websites. Foreign-owned companies are more systematically in preparing CSR reports than local-owned companies because of the international connection and requirement from the group, pressure from partners and customers' demands.

4.7 Summary of the chapter

This chapter has presented the findings from the in-depth interviews what motivates managers from hotels and tour companies to engage CSR in Myanmar. The survey findings suggest that the most common types of CSR practices are community-related activities under socially-related activities title due to the Myanmar tradition and Buddhist teachings. The most identified benefits are business-related benefits and the most common motivations to engage in CSR are business motivation. The major findings from the survey is that the management structure of a company appears to have the most super effect to practice CSR.

From the qualitative interviews, community-related CSR practices were the most common practice and employee-related CSR practices were also discussed. The motivations of engaging in CSR were found to be mostly business benefits but moral motivation and the needs within the community were also discussed as motivations for engaging in CSR. The barriers to practice CSR engagement were lack of time, money and capacity, and government collaboration. The findings presented here will be discussed in Chapter 5. This discussion will draw the qualitative findings, and will examine these findings in relation to the conceptual framework.

5. Discussion and Conclusions

This final chapter links with the empirical findings to its research objective, discusses how the research questions are answered and explains them in relation to the CSR literature. Moreover, it presents some reflections upon research methodology and the potential for future research. The following section is the summary of the findings.

Chapter 1 introduced the topic area and research problem and justification for research on Myanmar tourism sector's CSR. Chapter 2 explained theories underpinning CSR, CSR in Myanmar context. Chapter 3 discussed the methodological approach for the thesis, qualitative research. Chapter 4 described the findings according to the research objectives mentioned in Chapter 2. The findings highlighted a number of differences and similarities between foreign-owned and local-owned companies to adopt CSR. Chapter 5 concludes the thesis with qualitative findings of adaption of CSR practices in Myanmar tourism sector as a developing country.

5.1 Discussion on Research Questions and Assumptions

The objective of this research is to examine the factors that motivate owners/managers of hotels and tour companies in Myanmar Tourism sector to participate and adopt CSR policy. To achieve the objective, this thesis tried to answer two research questions; what motivate managers/owners of Hotels and Tour Operators in Yangon to engage and adopt the CSR policy? and how do they implement the objectives of CSR and what challenges are they facing during the implementation of CSR activities?

This thesis has three assumptions:

Assumption 1:

Hotels' and Tour companies' engagement to CSR activities may be largely influenced by their philanthropic practices based on Myanmar culture and Buddhist teachings.

Assumption 2:

Foreign-owned hotels and tour operators in Myanmar Tourism industry are more likely to practice CSR as compared to local-owned hotels and tour operators because they are international firms and they have specific responsible business policies.

Assumption 3:

Local-owned hotels and tour operators may be focusing more on community-related CSR activities as comparing with foreign-owned hotels and tour operators because of their knowledge about local needs and Myanmar context.

This study identified themes, utilized CSR theories to explain interview data and provided knowledges on CSR practices in Myanmar. Due to the limitations of the interviews and the study itself the findings of this research cannot be considered as representative for the whole Myanmar tourism sector.

5.1.1 Participants' perception/understanding of CSR

With the support of the ten qualitative interviews (6 tour operators and 4 hotels), the study indicates that there is potential to engage CSR in Myanmar tourism sector. Furthermore this thesis points out that in the field of CSR, there is a huge amount of different interpretations of the term CSR in the eyes of both the tour operators and hotels. It is important to come up with local concepts of CSR that are important and meaningful for people in Myanmar. Local companies do not perceive CSR as a strategic management tool because they are struggling to sell their tourism products and the tourism market is smaller than as we compare with ASEAN neighboring countries. Tour operators have more knowledge about CSR than hotels because they are connected with local communities and have trainings from Travelife for sustainable tourism and UMFCCI arranged CSR events.

5.1.2 Motivation to practice CSR

Research question 1: What motivate managers of hotels and tour companies to practice CSR in Myanmar tourism sector?

The findings for this question were reported in Chapter four, under section 4.2 motivation for CSR practices. The motives were analyzed with two main theories: Freeman's stakeholder theory and Carroll's CSR pyramid. Theories were challenged in some case and supported in other situations. Local culture, religious teachings and other international organizations such as UNGC, The Code, Travelife, CSR Together, B Corp influence on Myanmar CSR practices.

This research paper provides the important role of ownership style influence to adopt CSR. This affects both the motivations for engaging in CSR and the benefits. Foreign-owned companies seem mostly motivated to adopt CSR by business reasons and local-owned companies tend to be motivated by manager's/owner's moral values.

The findings shows that foreign-owned companies are motivated to practice CSR by the prospect of improving brand/image reputation, sales increment, cost saving and customer attraction. Local-owned companies adopt CSR to contribute to the local community as a moral motivation as one participant responded that *"we have to do a lot because community needs are so many"* (LTO1) and foreign-owned companies practice CSR as a good business practice like one manager commented that *"It just good business practice"* (FTO1).

5.1.3 Implementation of CSR

Research questions 2: How managers implement CSR practices in Myanmar tourism sector and what barriers do they seen when they practice CSR?

The findings for this question were reported in Chapter four, under section 4.3 implementation of CSR practices. There are two main CSR practices socially-related CSR activities and environmentally-related CSR activities. It is difficult to measure the outcomes of CSR activities implemented by the companies but they would like to participate in the future implementation of CSR activities at least as it is before and some companies intend to increase their CSR activities.

The environmentally-related CSR practices of Myanmar tourism sector are weaker than socially-related CSR practices due to the Myanmar culture and Buddhist teaching. Local-owned companies emphasize more on socially-related CSR activities than foreign-owned companies because some of participants said:

"We cannot plant many trees, it depends on the local needs" (LH1).

"For planting trees, we need to ask permission from the Ministry of forestry" (FH1).

"For community cleaning (collecting wastes and plastic bags) campaign in the parks, we need a permission from Yangon City Development Committee (YCDC) for our program" (FH2).

Once, Free Funeral Service Society (FFSS), one local NGO from Yangon was forbidden for their community trash campaign by YCDC on the grounds that garbage

collection is the department's responsibility (Myanmar Times 2014). To create environment-related activities, companies need collaboration and support from ministry of forestry, hotel and tourism ministry and YCDC. Therefore, they prefer to practice more on socially-related activities.

Local-owned companies are more connected with local communities than foreign-owned companies because they have knowledge about local needs and Myanmar context. Foreign-owned companies try to focus more on environment-related activities within their internal office such as reducing wastes, recycling papers and saving water and energy as well as their products because of their international connection and pressure from their responsible or sustainable business practice policies, partner organizations and customers.

5.1.4 Benefits from CSR practices

Companies adopting CSR perceive many benefits (both business and personal) such as improved reputation/brand image; increased sales; award from the Ministry and other organizations; long-term relationship with stakeholders and consumers; repeated customer; customer satisfaction; trust and loyalty from customers; retaining good staffs; feeling good/ enjoy/ delighted; clean in mind; getting merit; to promote community/society and to save environment. Whether foreign-owned or local-owned companies, almost all managers of hotels and tour companies are Myanmar people and brought up with Myanmar cultural values. Therefore, they want to adopt CSR to contribute local community. There are no different benefits between foreign-owned and local-owned companies and both have business benefits as well as unseen personal benefits.

5.1.5 Barriers to engage in CSR

It was found that the traditional constraints of time and money were primary factor but other factors include capacity issues and government collaboration. A lack of time and money were the most commonly discussed factors that determined to a greater extent in engagement in CSR and lack of capacity and government collaboration are also other key barriers to practice CSR. Both foreign-owned and local-owned companies have similar constraints in practicing CSR. Comparing with the developing countries

(South Africa and Vietnam) CSR research conducted by Jeppessen et al., there are similar barriers to engage CSR in developing countries such as lack of finance, time and government collaboration and assistances for their CSR practices.

Theoretical framework constructed in Chapter two is employed in the discussion. Researcher tries to integrate Freeman's stakeholder theory and Carroll's CSR pyramid concept. From integrating Freeman theory and Carroll concept, the conceptual framework showed possible motives for companies to practice CSR: for accountability to the firm's stakeholders and to be a good corporate citizen by giving back to the community and other stakeholders through philanthropic projects. Involvement in CSR activities and reporting for CSR are interrelated most of the time because companies' reports are dependent on their CSR activities.

Overall the interview evidence suggests that the relevance of two theories in interpreting CSR motives in certain circumstances is challenged; in some situations it is supported and in some other situations it is mixed. Furthermore, managers' perspectives highlight the complexity and confusion in some cases behind the motives for CSR practices.

Most of the companies tried to carryout philanthropic activities:

"We donated for construction of a school building and digging an artesian tube well" (FH2).

"We have actively been contributing to community development projects: numbered amongst these were constructing the bridge and road to the village, opening of a library and computer class for a community" (LTO1).

"We provide drinking water program for one village, donation for education facilities, community health care service, mobile dental clinic, labor clinic construction and donation for students" (LH1).

Those philanthropic activities of companies are relevant to Carroll's CSR pyramid concept. It promotes to be a good corporate citizen by giving back to the community and other stakeholders through philanthropic projects. The interview evidence showed that companies are trying to satisfy their stakeholders such employees, customers and the community through practicing community-related activities, employee-related activities and customer-related activities because they wanted to success their business and they want to get approval from community the place they operate business. Those activities are supporting Freeman's stakeholder theory.

However 7 out of 10 interviewed participants also said that they do not expect anything back from practicing CSR.

“We do not expect anything to get back” (FTO2).

“We do not have much expectation before we implement CSR” (LTO3).

“We as Buddhists, we believe we cannot get merit if we donate somethings with expectation. That’s why I don’t have expectation from my activities” (LTO2).

“We do not have expectation to get something from CSR activities” (LH1).

“We do not expect anything to get before we implement CSR” (FH1).

“We just want to contribute for the good of the people around us” (FH2).

“We never expect to get more customers, to be famous and popular hotel” (FH1).

According to the interview responses mentioned above, the situation deviate from CSR literature and Freeman’s Stakeholder theory and Carroll’s CSR pyramid concept are challenged by this practice. The motives of Myanmar companies to practice CSR are driven by mixed perspectives. Overall two theories seem to be challenged by the CSR motives related to cultural aspects and sometime it seems to be useful and relevant when Myanmar companies’ CSR motives are related to international influences like CSR reporting for UNGC or other CSR related organizations. However, in some cases managers’ perspectives explain the complexity and confusion behind the motives for CSR practices.

In conclusion, CSR practices in Myanmar:

Firstly, the findings indicates that Myanmar companies’ managers use different meanings of CSR and they interpret CSR in different ways according to their own way of thinking with the influence of international scale and expectations of the local community where they operate in.

Second, Foreign-owned companies seem mostly motivated to adopt CSR by business reasons and local-owned companies tend to be motivated by owner’s/manager’s moral values. Both foreign-owned and local-owned companies have same constraints such as lack of time and money, and need collaboration and support from government to practice CSR.

Thirdly, local-owned companies’ socially-related activities were influenced by Myanmar culture and local context. But foreign-owned companies emphasize on environmental related activities at the same level with socially-related activities.

Finally, philanthropy was deeply founded in the CSR practices due to the Myanmar culture and Buddhist teachings. Overall international influence and local structures; culture, rituals and traditions effect company managers in Myanmar. International influences can be seen more in foreign-owned companies. Local structural influences can be seen more in local companies. Almost all the respondents are Myanmar and brought up with Myanmar traditional values and most of them are encouraged and influenced by Myanmar values. That's why Myanmar's current CSR practices can be attributed to both global and local influences.

5.2 Contribution of the research

This research identifies how hotels and tour companies are implementing CSR, what are their perceptions of CSR, the motivations to practice CSR and the barriers they face when implementing CSR practices in Myanmar Tourism sector. Moreover, it contributes to the knowledge about CSR in Myanmar, a developing country context where CSR has neither been discussed nor significant attention paid to it in the Asia Continent. In nut shell, this research contributes to the academic literature on CSR in relation to tourism industry in which there is limited information of Myanmar. The theoretical framework was developed from Freeman's Stakeholder theory and Carroll's CSR pyramid concept and utilized the instrument to examine CSR motivations in this thesis. Additionally, the results of the study enables policy-makers such as governmental groups and other stakeholders in the policy process such as tourism industry associations to understand the factors that affect CSR adoption and engagement.

5.3 Suggestions for the further research

In this thesis, researcher focuses specifically on how 10 Myanmar hotels and tour operators engage in CSR in developing country. Thus, one suggestion for future research would be conducting an in-depth case study with one of the tour operators. The case study should include an impact assessment of one of the CSR activities; for example, community based tourism (CBT). It would be more interesting to include the voice of the local community, as they might have a different attitude towards the CSR activities than that of the tour operators. A case study would also make it possible to

explore more whether CBT contributes to poverty reduction for local community or only tour companies' benefit from CBT. A case study could also be based on a single destination, for example in Bagan or Inlay.

Another research perspective would be to compare perception of tour operators and customers on CSR certification and to examine how customers view it and whether it helps customers to choose tour companies for sustainable products and their CSR reports. As an example, several of the tour operators think that CSR certification is the most efficient way to promote responsible/sustainable tourism products.

Further empirical research should be conducted for comparative analysis of CSR practices with another developing country and to examine the difference between two countries about their CSR perception, social and environmental practices, internal and external pressures towards CSR practices and barriers and drivers to adopt CSR practices.

It is suggested to study CSR and SMEs (Small and Medium-sized Enterprises) in developing countries and to compare owner-managed SMEs and non-owner-managed SMEs, the difference between these two management types perceives the meaning CSR in SMEs, the linkages between CSR engagement and the connection between CSR practice and the relations between management and workers (including worker satisfaction, labor standards, working and physical environment conditions and well-being) and competitiveness in SMEs in the context of developing countries.

Finally, it would be interesting to investigate further the issue of why hotels and tour operators do not use CSR strategically and how they could transform CSR engagement into a competitive advantage.

5.4 Conclusion and Recommendations

Overall, it can be concluded that some aspects of the culture and local context shape Myanmar hotels' and tour operators' attitudes and the way they engage in CSR, depending on the needs they perceive from their surroundings of Myanmar tourism sector. Based on the findings of this research and additional interview with tourism experts who are working for Myanmar Tourism development, the following

recommendations are addressed to the policy makers, donor organizations and local and international tourism development NGOs:

- Myanmar tour operators are willing to learn new things and explore new fields. There is a possibility and therefore responsible tourism capacity building trainings for tourism-related staffs should be conducted with the help of International Centre for Responsible Tourism and concerned Responsible Tourism Institute from Myanmar.
- Hotels owned by the people from the destination (eg. Inlay Lake) are more connected to the community and have strongest commitment to sustainability and are most likely to invest in CSR activities. Therefore tourism policies should stimulate local business ownership and government should encourage and support Tourism SMEs with low-interest loans, technical trainings for skills development and the quality to upgrade their products and services.
- Community members should be informed beforehand and participated in decision-making processes on tourism planning and management which will directly affect their livelihoods because local resources (land, water, nature and culture) are utilized by the tourism industry.
- Tourism industry should take responsibility because they make money by exploiting public resources, so they should invest in maintaining these resources for future generations. Proper regulations that actually implemented are required to make sure the industry takes responsibility. This requires a government that can be held accountable for its actions.
- For Myanmar Tourism marketing and promotion, the ministry cannot manage all aspects of tourism industry, but government can encourage public-private partnership with the help of international governments/donors including UN agencies. A strong collaboration between the public and private sector will elevate the future tourism development of Myanmar.

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Annex 1

Interview Guide for Hotels and Tour Companies

- Could you tell me detailed information about your hotel/tour company?
 - Structure, size, ownership, employee, clients, services/products, location
- How do you understand the term CSR?
- Since when did your firm adopted CSR? Could you explain or describe some of your CSR activities?
- How much money have your firm invested in CSR activities?
- Which stakeholders do you intend to address with your CSR activities?
- Which factors motivate your firm to practice CSR?
- What are the benefits of adopting CSR in your point of view?
- What kind of benefits do you expected before the implementation of CSR?
(Are the expectations met, new benefits, expected benefits not matched?)
- What are the barrier to your firm's CSR activities? (e.g. higher costs of products, staff)
- Does your firm produce any CSR reporting like Global Compact report?
- Where do you see the future of CSR in Myanmar tourism?
- With regard to your future participation in social and environmental issues, what do you expect to do? (increase or decrease or stay as it is)

Thank you very much indeed for your cooperation with this survey. None of the answers you have given can be traced back to your organization.