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CSR THEORY AND PRACTICE IN VIETNAM HOSPITALITY AND TOURISM SECTOR: A LITERATURE REVIEW

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ABSTRACT

The hospitality and tourism industry is considered the backbone of many countries all over the world, which have significant influence on many fields and can bring economic value, employment growth, and cultural diversity. As for its fast-growing feature, consumers, corporations, and governments are now focusing more on environmental preservation and sustainable development besides commercial and financial standards. By applying corporate social responsibility (CSR) in the operation of firms in the sector, it is widely considered an effective tool globally. As such, fully understanding and clarifying these topics could bring enormous support to decision-makers. This paper is a comprehensive literature collection, and it addresses three main issues: (1) the elucidation of CSR notions and dimensions; (2) CSR impacts on several sectors of hospitality and tourism; and (3) recognizing the uses of CSR in Vietnam's hospitality and tourism industry. Based on various studies and their results, several managerial implications will be made.

Keywords: Corporate social responsibility, CSR, Sustainable, Tourism, Hospitality, Vietnam

INTRODUCTION

In recent years, the emphasis of businesses and clients is not simply on the economic development aspect. Due to increasing awareness of environmental, social, and sustainable issues, there exists a strong need for firms to perform corporate social responsibility (CSR) during their operations.

According to Statista (2022), the direct involvement of travel and tourism in GDP globally was roughly 4.67 trillion US dollars in 2020. The hospitality and tourism industries are widely considered the backbone of many nations' economies, which can support and provide employment for millions of people all over the world. Within the sector, CSR initiatives have long been researched and applied in practice, as it is believed that CSR can bring more positive impacts on not only customer, employee, and organizational levels, but also on societal aspects. As such, further investigating the topic, which assimilates past studies to get a better insight into CSR theories and practices, may bring relevant implications for the development of the hospitality and tourism industry. Several positive and negative impacts of CSR on lodging, hotels, casinos, and airlines are put into consideration to make an inclusive overview of the topic.

Vietnam has always been regarded as a developing country, but the country always paves the way for international visitors and investors and ranks among the leading tourist destinations

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globally (UNWTO, 2019). As of 2019, the direct GDP contribution of tourism in Vietnam is recorded at approximately 9.2% (Minh-Ngoc, 2021). Thoroughly understanding and fully exploiting the constructive effect of tourism is supposed to bring enormous support for native peoples in particular and the whole country's economy in general. By gathering and analyzing 127 papers on this topic internationally, the paper aims at offering an updated insight to support the policymakers, firms' managers, and academic researchers to clarify five main dimensions of CSR (social, economic, philanthropic, employee, and stakeholder), its pros and cons, and the use of that in Vietnam's hospitality and tourism sector framework.

Based on these above considerations, this study aims at three main parts: (1) providing up-to-date reviews on literature regarding CSR in the hospitality and tourism context, (2) clarifying the impacts of CSR practices in the industry globally, and (3) discovering the application of CSR in that of Vietnam. From these viewpoints, the author aims at giving managerial and policy implications on supporting a better and sustainable hospitality and tourism industry in both global and Vietnamese contexts.

The rest of the paper is organized as follows. Section 2 represents the material and methodology of the review. Section 3 focuses on an overview of CSR and its impact on the hospitality and tourism industry. Section 4 clarifies CSR applications and practices in Vietnam. Finally, Section 5 concludes with some discussion on the research strand and proposes some policy implications for businesses.

MATERIALS AND METHODS

The study utilized mixed methods, which are a widespread literature review with secondary data collection. In order to review high-quality papers, internationally renowned citation databases, that is, Scopus, Scholar, and Web of Science, are selected. Papers focusing on CSR in general as well as CSR in tourism and hospitality in Vietnam in particular are reviewed. Keywords, such as 'corporate social responsibility,' 'tourism,' and 'hospitality,' are used for searching appropriate articles.

In the beginning, several 311 papers are obtained based on the analysis of titles, keywords, and abstracts. Finally, only 127 of them are selected. The remaining ones are excluded beyond the scope of the focusing research on corporate social responsibility in the tourism and hospitality industry. Of the selected articles, only 6 are focused on Vietnam, which has been further processed and analyzed in detail in section 4.2. The rest are targeted at CSR in tourism and hospitality in general. Papers on Vietnam are analyzed to figure out the extent of CSR implementation and its impacts on Vietnam's tourism and hospitality sectors. Secondary data of this paper are collected from official reports of the Vietnam ministry of tourism as well as general information from the Vietnam Statistical Yearbook of 2019-2020.

Overview of CSR in the Tourism and Hospitality Industry

The Theoretical Background of CSR

The role of enterprises in society is mentioned a lot in both theoretical and practical studies. For a long time, businesses have often been known as entities that have responsibility for wealth development and job creation in an attempt to contribute to the development of the economy. However, at present, people are gradually shifting their perception of the role of enterprises, as



non-economic signs and consequences of business activities have been found as effects of changing climate, the widening gap between the rich and the poor, and the effect on neighboring populations. Therefore, people see and expect a shift in economic roles to more socially conspicuous roles. In this context, the direction of economic improvement and social responsibility at the same time has been interesting in many businesses in countries around the world.

Long mentioned by several researchers, Corporate Social Responsibility (CSR) affirms the obligations of firms to society (Donham, 1927; Bowen & Johnson, 1953). The way to think about CSR can be broken down into three aspects: “corporate,” “social,” and “responsibility.” “Corporate” denotes the forms of business, and “Social” relates to society, community, companionship, and welfare. “Responsibility” signifies the kinds of obligations, burdens, and duties to deal with work (Oxford Dictionary, 2022). In literature, the concept of CSR has then significantly changed. Despite the affirmation of the role of CSR, Milton (1962) stated that the sole social responsibility that a corporation should carry is maximizing the profits to stakeholders, which can in turn lead to the decrease of fraudulent activities and increase the healthy competition in the economy. Since the 1960s, social contributions and community commitment have been given a higher level of attention (Tsoi, 2010). At first, the emphasis of CSR is on social responsiveness, which means the combination of the awareness of corporate response to obligations with society and philosophical and institutional orientations (Carroll, 1979; Wartick & Cochran, 1985; Wood, 1991). Stone (1995), Orlitzky *et al.* (2003), and Aid (2004) then addressed the position of CSR in progressive business development. The notion is considered a response to social ambiguity, especially in the development of globalization and digitalization context (Van Beurden & Gössling, 2008). (Carroll, 1991) defined CSR as a combination of the following aspects: financial gains through economic activities, legal framework compliance, and ethical and philanthropic doings. Brown and Dacin (1997), Tian *et al.* (2011), and Bhattacharya and Sen (2004) added to the notion of CSR with commitments to stakeholders, which can in turn lead to a higher level of customer satisfaction (Luo & Bhattacharya, 2006; Kucukusta *et al.*, 2013; Martinez *et al.*, 2014; Oliver, 2014). With the continuation from Carroll’s view (1991), Dahlsrud (2008) proposed five dimensions regarding the social responsibility of corporations, such as voluntary, social, stakeholders, economic, and environmental. Even though CSR is currently widely accepted, the definition has not yet reached a consensus (Okoye, 2009; Freeman & Hasnaoui, 2011). Represents the developments in the dimension of CSR. Notably, the definition of CSR could differ between business sectors, regions, and countries, based on social, institutional, and economic conditions. Even if unification and uniformity have not yet been reached, the corporate commitments and their social obligations are of more importance (Carroll & Brown, 2018), and CSR can be socially formed instead of being comprehensively defined (Dahlsrud, 2008). From these viewpoints, the CSR conceptual framework can be proposed as follows.



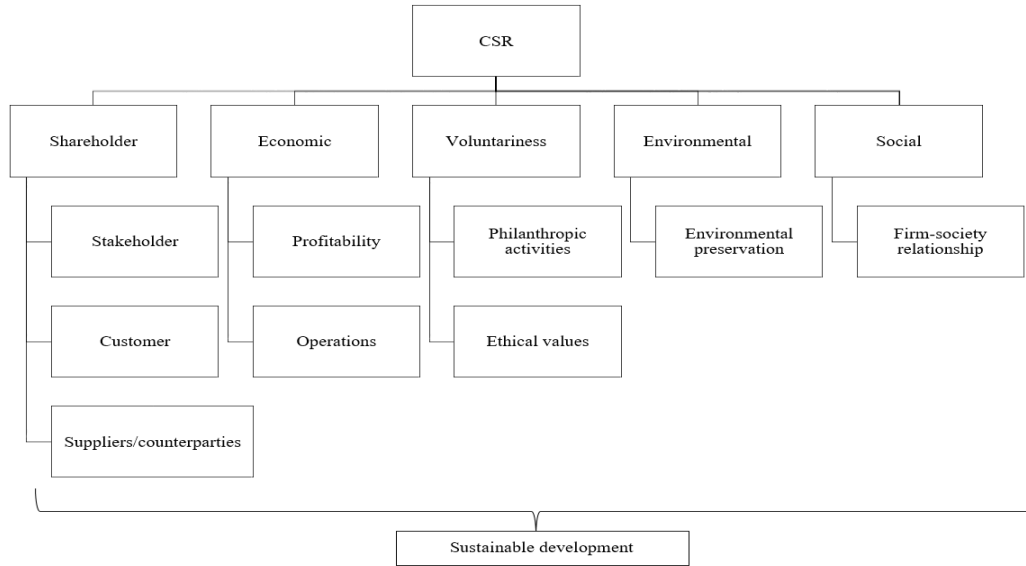


Figure 1. CSR Framework

CSR Framework in the Tourism and Hospitality Industry

When investigating the notion of CSR, researchers, experts, and analysts can take on several terminologies to describe particular requirements for implementing CSR in different business sectors. However, even though there are discrepancies between theories and practices, the need to understand the notion, mechanism, and effects of CSR remains crucial, especially in the emerging tourism industry (Freeman & Hasnaoui, 2011). Coming from different views, CSR often contains several dimensions. Five main aspects, such as stakeholder accountability, philanthropic activity, economic responsibility, environmental awareness, and social responsiveness, are widely considered. Applying the views to the tourism industry framework, several aspects have remained the same while other factors have been added on with more emphasis. Generally, the stakeholder dimension of CSR refers to obligations that firms must meet with the stakeholders, employees, customers, and suppliers. The social aspect implies a relationship between firms and social involvements. The economic facet means business profitability and operations. Philanthropic activity and voluntariness feature indicate ethical values and actions that are beyond legal responsibilities (Dahlsrud, 2008).

The recognition of "sustainability" coincides with the development of digital transformation and the growing need for environmental preservation. In various countries all over the world, many businesses and corporations are trying their best to follow diverse sustainable expansion approaches (Kucukusta *et al.*, 2013). The tourism industry is not an exception. Notably, during its establishment and development, both positive and negative impacts from tourism on society have been observed. Favorable aspects of the industry can easily be observed through job creation, economic and welfare improvement, cultural diversity, and income generation (Agaraj & Murati, 2009; Johnson, 2010). The adverse side, such as high levels of water usage, excessive use of energy, a growing amount of waste products, and increasing carbon dioxide emissions, can be undoubtedly witnessed, especially since the 21st century (Scott *et al.*, 2008; del Mar Alonso-Almeida, 2012; Girard & Nocca, 2017; Manniche *et al.*, 2017). Moreover, over-tourism

has also been mentioned as a damaging effect of the industry, which can result in changing and even destroying the biodiversity, local cultures, ancient heritages, and native residents (Duignan, 2019). As a result, the term sustainable tourism has been developed in various countries. Using the Scopus search limited to the period between 2006 and 2021, there are 70 articles regarding the relationship between CSR and sustainable tourism. The research trend is increasingly significant, from only 1 paper in 2006 to the peak of 20 papers in 2021. **Figure 2** clarifies the tendency.

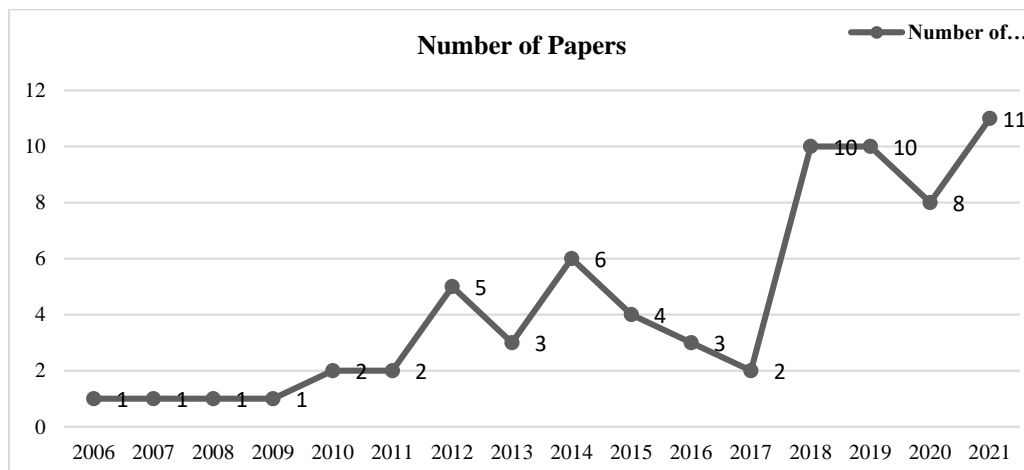


Figure 2. Trajectories of Papers on CSR and Sustainable Tourism by Years

According to UNWTO (2017), sustainability consists of five crucial aspects: inclusive economic development, poverty reduction, heritage value preservation, environmental keeping, and peace and safety. Based on that benchmark, the establishment of numerous kinds of tourism has been witnessed. Ecotourism (focuses on environmental sustainability); circular economy (involves in the process of 3Rs: recycling, reducing, and recovering); rural- and agro-tourism (emphasizes experiencing cultural, local landscape, or farming practices exploration); cultural tourism (accentuates the heritage protection); and other alternative tourism are highly appreciated as solutions for hospitality and tourism industry and bring about considerable benefits for the whole economy (Shaw & Williams, 1994; Kirchherr *et al.*, 2017; Pan *et al.*, 2018; Whalen *et al.*, 2018; Rodríguez-Antón & Alonso-Almeida, 2019). Markedly, perspectives of these novel tourism types are normally put within the scope of CSR, especially the environmental activities and sustainability development facets.

CSR Practices and Impacts on the Tourism and Hospitality Industry

From various research on CSR practices, the observable impacts are shown through four main aspects: (i) customers; (ii) environment; (iii) employees; and (iv) society (Rhou & Singal, 2020). To investigate the impacts of CSR on customers, the authors use such keywords as “CSR,” “hospitality,” “tourism,” and “customer” and select 35 relevant papers. Most research strands focus on the constructive CSR influence on customer perception and satisfaction (Wong & Gao, 2014; Soeiro, 2018; Tuan, 2018). (Palacios-Florencio *et al.*, 2018) also shed light on the positive connection between trust-loyalty and CSR through the study on 629 tourists staying in four international hotels in Seville, Spain, which is consistent with the findings of (Sen & Bhattacharya, 2001; Mason *et al.*, 2006; Ha *et al.*, 2011; Pérez & del Bosque, 2015). Through



three laboratory experiments, Li *et al.* (2017) discovered the decline in customers' stances toward hotels when CSR discontinuation took place. Moreover, several reports indicate that increasing food nutrition as well as using non-GMO foods and local products can improve customer loyalty, satisfaction, and inclination to pay (Lu & Gursoy, 2017).

Explained for customer aspects, the theory of planned behavior (Ajzen, 1985) and the theory of reasoned behavior (Ajzen & Fishbein, 1980) are conventionally cited. While the first theory focuses on the connection between the resources, beliefs, and perceived behavioral control that people possess and their changing behavior, the latter posits that only attitude and subjective norms can have an impact on behavior performance switching (Madden *et al.*, 1992; İlaslan *et al.*, 2023).

The environment is considered a crucial aspect of the CSR framework (Horng *et al.*, 2018). Regarding this topic, 106 relevant papers were found. Notably, the research scope has been paid much attention since the 2000s, especially among Generation Y and Millennials (Jang *et al.*, 2011). Despite the lack of consensus on CSR explanations and instructions, most CSR applications in the hospitality and tourism industry emphasize environmental advantages, especially in luxury and high-end hotels (Kim & Choi, 2013; Cherapanukorn & Focken, 2014). Markedly, applying 'green' initiatives, environmental protection, and CSR into businesses can bring several benefits, such as improving cost efficiency, developing social image, increasing the level of client contentment, and growing employees' trust and pride (Cummings, 1992; Enz & Siguaw, 1999; Bello *et al.*, 2017; Jang *et al.*, 2017). Another remarkable result is the varying degree of CSR effects on environmental aspects across different geographical settings (Choi *et al.*, 2009; Berezan *et al.*, 2013; Berezan *et al.*, 2014). Last but not least, new tourism methods since the 2000s can carry diverse progressive influences on the environmental facet. Wang *et al.* (2019) state that lifestyle-oriented inspirations can promote environmental benefits in the CSR context.

When it comes to the influence of CSR on employees, studies primarily consider aspects such as employee happiness, benefits and salary, and employment practices. Even though employees play an important role in CSR implementation, research on the topic is still limited in comparison to that on consumers' perspectives (Kim *et al.* 2018). Regarding the research scope, academics frequently follow the social exchange theory (Richard & Emerson, 1976) and social identity theory (Tajfel, 1978), which indicate that the self-value of each individual comes from the awareness of the group that the person belongs to, and people will make a decision based on the consideration of costs-rewards and risk-returns to maximize the value. Employees' awareness and perceptions of CSR may offer them greater levels of satisfaction, as well as a stronger sense of safety and self-confidence (Aguinis & Glavas, 2012; Bauman & Skitka, 2012; Closon *et al.*, 2015; Barakat *et al.*, 2016). A study of 215 employees in Turkey (Kunda *et al.*, 2019) found that CSR practices have a positive impact on employee contentment, and employees in the hospitality and tourism industries are extremely concerned about their companies' legal, organizational, environmental, and societal values.

Last but not least, CSR creates several impacts on society. Philanthropic and charitable activities can be seen in various cases, such as the support of Thailand hotels for native workers in natural disaster periods (Henderson, 2007); the voluntary and giving actions in Taiwan's publicly traded hospitality business (Chen & Lin, 2015); or customer contributions in charity deeds that take



place in fast-food restaurants (Giebelhausen *et al.*, 2017). Philanthropic CSR is believed to have a direct effect on organizational identification, social commitment, and reputation and serve as a firm's public relations tool and increase competitiveness (Singal, 2015; Bello *et al.*, 2017; Kim *et al.*, 2021; Chuah *et al.*, 2022).

It must be noted that even though several benefits of CSR application are observed, there also exist various research studies with contradictory results. Kang *et al.* (2010) found a negative relationship between CSR practices and P/E and Tobin's q ratio in the airline industry. Similar results can be seen in the research of Lee *et al.* (2013). (Kim & Kim, 2014; Du *et al.*, 2023) demonstrated the rising systematic risk associated with CSR implementation, which may contradict stakeholder theory. They also discovered a connection between consumer skepticism regarding CSR and the use of CSR statements as a marketing technique to influence customers' consumption plans.

The Issue of CSR in the Tourism and Hospitality Sector in Vietnam The Characteristics of Vietnam's Tourism and Hospitality Industry

Asynchronous Infrastructure

Undeniably, the development of tourism infrastructure can be considered a key measure in attracting customers to a country's tourist destinations. Tourism infrastructure can be defined as a collection of numerous devices and institutions that become the basic materials and management for tourism development (Panasiuk, 2007). In other words, tourism infrastructure can be considered as the physical element designed to cater to travelers (Jovanović & Ivana, 2016). There are various ways to decompose tourism infrastructure. In the study (Ouariti & Jebrane, 2020), they affirm that tourism infrastructure comprises infrastructure, social and environmental infrastructure, while another author classifies it into four categories, that is, physical, cultural, service, and governance (Raina, 2005; Ağaçkiran *et al.*, 2023). The issue of asynchronous infrastructure in Vietnam has exposed the weak physical systems, poor management of tourist destinations, and tourism development not in line with environmental protection. The quality of physical systems, which include hotels, motels, restaurants, transportation, communications, water, and electricity in many destinations, often becomes overloaded in the peak seasons. Poor management of tourist destinations can result in a higher charge for products and services for customers, especially international ones. It is common that environmental pollution increasingly becomes a grave concern. Tourism in Vietnam depends heavily on exotic and alluring natural sites. The expansion and rapid development of hotels, resorts, and other accommodation facilities try to accommodate large-scale numbers of tourists, which leads to outsized environmental bad effects. In other words, the excessive development has pushed the natural sites' infrastructure beyond its capacity. It is a fact that tourism and hospitality in Vietnam are under weak institutional frameworks with inadequate control mechanisms.

The Small Proportion of International Tourists Generates the Most Spending

It is undeniable that the number of international visitors served by both accommodation facilities and travel agencies is much lower than their domestic counterparts. The rates of international compared to local tourists are 9% and 91% for the former, while those are 32% and 68% for the latter. However, the average spending per international customer per day is



about 600 US dollars, while that of a local one is more than 50 US dollars (GSO, 2020; Savva *et al.*, 2023). Therefore, any sharp decline in foreign travelers will have a huge impact on tourism turnover. In detail, it is the asynchronous infrastructure above that decreases the number of international visitors due to bad experiences in the future (Ahmad, *et al.*, 2022).

The Weak Collaborations

Collaboration in the tourism and hospitality industry plays an important role in creating a better experience for visitors and encouraging multiple overnights. Collaboration can be regarded as a vital factor in the fields of management and marketing (Gursoy *et al.*, 2015). The tourism sector in Vietnam lacks collaboration with other economic sectors and inter-ministerial cooperation (Tourism, no date).

Adoption of CSR in the Tourism and Hospitality Sector in Vietnam

Table 1 below shows the previous articles on CSR in tourism and hospitality in Vietnam, which are conducted in some provinces and some sub-sectors of the tourism and hospitality industry. The table summarizes the impacts of CSR implementation on enterprises' performance in the industry.

In the paper focusing on the hospitality sector in Vietnam (Hang & Ferguson, 2016), the authors focused on customer relationship enhancements from CSR. The model for customer bonding relationship value recognition is established through five stages: hotel awareness, customer-company identification, customer satisfaction, customer loyalty, and recommendations. So, the authors have developed five reciprocated hypotheses that state that CSR associations have positive impacts on each stage above. 475 hotel guests of 8 international and national hotels in four major tourist destinations of three main regions of Vietnam, that is, Hanoi in the North, Hoi An and Lang Co in the Central, and Ho Chi Minh City in the South. Partial Least Squares structural equation modeling (PLS-SEM) is applied to quantify the influence of CSR adoption on customer bonding relationships. The results of the model indicate that CSR associations significantly have positive effects on hotel awareness, customer-company identification, and customer satisfaction, while the hypothesis of customer loyalty and recommendation is rejected. In another study on the tourism sector in the Ben Tre province of Vietnam, the authors evaluated the influences of CSR on the competitiveness of tourist enterprises (Nguyen *et al.*, 2019). 250 samples are selected by surveying directors, deputy directors, and local representatives in Ben Tre province. Instead of focusing only on customer relationships as in the study above, this paper mentions five perspectives of CSR under the 'three bottom lines' theory, that is, human, social activities, partner's environment, product, and service quality. The authors consider the issue of enterprise competitiveness as four detailed dimensions, that is, improvement of market share, improvement of enterprise position and image, improvement of financial performance and stability, and sustainable development in the future. Structural equation modeling (SEM) is applied to test the proposed research model. In detail, five CSR factors proposed have positive impacts on the tourism enterprise competitiveness of Ben Tre province. Which human-oriented CSR factor is found to have the strongest influence on competitiveness? (Ahmed *et al.*, 2023; Alshammari *et al.*, 2023; Arroyo-Fernández *et al.*, 2023).

The role of CSR in the tourism and hospitality industry in boosting financial performance is analyzed in the study of Nguyen *et al.* (2020). The field survey is conducted on 886 tourism and



hotel businesses in Vietnam. The model PLS-SEM is applied to test the significance of three proposed hypotheses to confirm this role. First, CSR has a favorable impact on the financial performance of the tourist and hotel industries. The research considers CSR via the lens of stakeholder theory, which includes community, customer, employee, and environment. Second, corporate reputation and customer satisfaction play a mediating role in the link between CSR and financial performance. In other words, CSR is stated to affect enterprise reputation as well as customer satisfaction, which thereby influences financial performance. The last hypothesis is foreign ownership and firm size increase CSR and financial performance. The significance of the hypotheses is confirmed. That means the implementation of CSR enhances the financial performance of Vietnam's tourism and hospitality business. In this study, the authors also examine the mediating impact of foreign ownership and firm size on the application of CSR and financial performance. The higher the foreign ownership, the higher the implementation level of CSR and the better financial performance the firms have. On the other hand, the positive effect of CSR on financial performance is significant with big-size firms, while small-size ones that strongly conduct CSR often face worse financial performance due to higher operating costs.

In the research titled 'Activating tourists' citizenship behavior for the environment: the roles of CSR and frontline employees' citizenship behavior for the environment (Tuan, 2018), the author targets the influence of CSR on customers' citizenship behavior for the environment (customer CBE) and employees' organizational citizenship behavior for the environment (employee OCBE). In his models, he has proposed hypotheses on the relationship among CSR, customer CBE, and employee OCBE. In detail, CSR has a positive relationship with customer CBE and employee OCBE. On the other hand, environmentally specific servant leadership performs as the positive moderator of the relationship between CSR and employee OCBE. Similarly, employee OCBE is supposed to moderate the correlation between CSR and customer CBE and vice versa (Dhanasekar *et al.*, 2022; Saravanakumar, *et al.*, 2022). The last hypothesis indicates that employee OCBE is positively related to customer CBE. Surveyed participants come from 37 selected tourist companies in Vietnam, including tour guides and tourists of these tour guides. The final sample comprises 197 tour guides and 502 tourists. In this study, 4 dimensions of CSR application are taken into account, that is, CSR to social and non-social stakeholders and CSR to employees, customers, and government. The results of the hypothesis testing model show that all hypotheses are statistically significantly supported (Ahmed *et al.*, 2022; Makhoahle & Gaseitsiwe, 2022).

In one study related to the airline industry, the author aims at the effects of CSR on customer loyalty of Vietnam Airlines (Hoang, 2020). CSR here is analyzed as a multi-dimensional construct including economic, legal, ethical, philanthropic, and environmental categories. Each category of CSR and the dependent variable 'customer loyalty' has 4 items that are measured using a 5-point Likert scale. The author has applied linear regression of customer loyalty on 5 independent variables of five CSR dimensions. The results are positively significant, which presents the positive impacts of the implementation of Vietnam Airlines on their customer loyalty.

Yu & Hwang (2019), in their research in Hoi An, Vietnam, have indicated the relationship between CSR of the destination-Hoi An and international customer loyalty. The implementation of CSR is confirmed to indirectly affect customer loyalty through destination image, including cognitive and affective dimensions. The data used in this research are collected from 359



international tourists visiting Hoi An. The results show there are three dimensions of CSR, that is, economic, environmental, and philanthropic, that have positive impacts on destination image, and then destination image also positively influences customer loyalty.

Table 1. Key papers on CSR Implementation in the Tourism and Hospitality Industry in Vietnam

| Author(s), year | Title of paper | Findings | Moderators/Mediators | Method | Context |
|-------------------------|---|---|--|---------------------|--|
| (Hang & Ferguson, 2016) | Customer relationship enhancement from corporate social responsibility activities within the hospital | Positive impacts of CSR associations on customer relationship enhancement | Mediators: Hotel awareness (significant), customer-company identification (significant), customer satisfaction (significant), customer loyalty, recommendation | Quantitative method | International and national hotels in Vietnam |
| (Nguyen et al., 2019) | Impacts of corporate social responsibility on the competitiveness of tourist enterprises: An empirical case of Ben Tre, Vietnam | Positive impacts of CSR on the competitiveness of tourist enterprises | Mediators: improvement of market share, improvement of enterprise position and image, improvement of financial performance, stability, and sustainable development in the future | Quantitative method | Tourist enterprises |
| (Nguyen et al., 2020) | The role of corporate social responsibility in tourism and hospitality: The case of Vietnam | Positive impacts of CSR on financial performance | Mediators: customer satisfaction and corporate reputation Moderators: foreign ownership and firm size | Quantitative method | Tourism and hotel business |
| (Hoang, 2020) | The impact of corporate social responsibility on customer loyalty: Empirical study for the case of Vietnam Airlines | Positive impacts of CSR on customer loyalty | - | Quantitative method | Airlines |
| (Yu & Hwang, 2019) | Does the social responsibility efforts of the destination affect the loyalty of tourists? | Positive effects of destination social responsibility on customer loyalty | Mediators: destination image including cognitive and affective | Quantitative method | International tourism (in Hoi An) |



| | | | | | |
|--------------|---|--|--|---------------------|-------------------|
| (Tuan, 2018) | Activating tourists' citizenship behavior for the environment: the roles of CSR and frontline employees' citizenship behavior for the environment | Positive impacts of CSR on customer citizenship behavior for the environment | Mediator: employee organizational citizenship behavior for the environment Moderator: environmentally specific servant leadership | Quantitative method | Tourism companies |
|--------------|---|--|--|---------------------|-------------------|

CONCLUSION

In line with the objectives of reviewing and classifying the selected articles, several issues that relate to CSR in the tourism and hospitality industry in general and in Vietnam, in particular, have been discussed. There are some viewpoints on the CSR concept in the progress of enterprise establishment and development. However, the comprehensive definition of CSR can be widely proposed with five dimensions, that is, voluntary, social, stakeholders (customers, managers, employees...), economic, and environmental. The development of the tourism and hospitality sectors has exposed both positive and negative socio-economic impacts. Therefore, the implementation of CSR views above in the tourism and hospitality industry has been the same, while some other factors are added with more emphasis. Papers on CSR in the tourism and hospitality industry often focus on its impacts on four main aspects, that is, customer, environment, employee, and society. Effects on customers' targets on their perception and satisfaction or loyalty with products and services of enterprises/agencies while the implementation of CSR is expected to enhance employees' satisfaction and their sense of safety and self-confidence. The application of CSR relating to environmental protection and society also helps enterprises/agencies improve their image from customers as well as cost efficiency and employees' trust.

It is undeniable that Vietnam's tourism and hospitality industry is characterized by asynchronous infrastructure, weak collaborations, and larger turnovers derived from international visitors. Consequently, it is necessary to place importance on the implementation of CSR in the tourism and hospitality sector. Several studies on CSR in these industries in Vietnam, which are reviewed in this paper, confirm the positive impacts on business performance, that is, customer relationship enhancement/customer loyalty or customer citizenship behavior for the environment, enterprise competitiveness, and financial performance.

This study is subject to certain limitations, and it also provides insights for further research. The study is constrained to explore the practices of CSR in tourism and hospitality in Vietnam. Hence, future research is recommended to compare empirical studies on CSR in Vietnam and those of other developed and developing countries.

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