

**COMMUNICATING CORPORATE SOCIAL RESPONSIBILITY (CSR) IN
INDONESIA; AN EMPIRICAL CASE STUDY ON BALI'S TOURISM
INDUSTRY**

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ABSTRACT

This study investigates CSR communication practice in Bali tourism industry; (1) what is the goal, audience, content, channel, integration, and strategy, (2), the relationship between company characteristics (business sector, size, management and ownership type, and financial performance) and CSR communication, (3), and the environmental factors. This study tests three hypotheses; (1) the goal is legitimacy, audience is community, content is society contribution, channel is social media, integration is on photos, and with informing strategy, (2) there is a relationship between company characteristics and CSR communication, and (3) the environmental factor is culture characteristic. This case study is conducted in Bali, Indonesia with a mixed method approach of exploratory sequential design. First, 13 semi-structured qualitative interviews are conducted with representatives from 13 companies. The result is tested through a quantitative survey involving 528 companies. The data is analyzed by using one-way ANOVA with post hoc, main component analysis, and Pearson correlation analysis. Bali tourism companies' CSR communication goal is mainly to create value and promotion. The companies communicate environment, ethical, employee, and community initiatives to the external and internal audience by using print, interactive, electronic & digital, and report channel with interactive and informative strategy influenced by socio-demographic and stakeholder pressures. Company's business sector has a relationship with goal, audience, content, channel, and strategy but not with integration. Company size has a relationship with the goal, audience, content, channel, integration, and strategy. Both management and ownership types have a relationship with goal, audience, content, and channel but not with integration and strategy. Financial performance has a relationship with goal, audience, content, channel, and integration, but not with strategy. Bali tourism companies have applied the corporate communication principle by building relationships with internal, market, and society-based stakeholders. The companies have successfully applied the symmetrical communication principle and stakeholder engagement strategy. CSR is considered as a form of communication. Specific and local employees act as CSR communication channels.

Keywords; *corporate communication, corporate social responsibility (CSR), strategy, tourism industry*

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CHAPTER I

BACKGROUND OF THE STUDY

1.1. Introduction

Communication is very important for successful Corporate Social Responsibility (hereinafter referred to as CSR). Stakeholders nowadays expect tourism companies to both implement and communicate CSR. Through CSR communication, the companies are not only responding to the stakeholders' demand but also gaining competitive benefits such as legitimacy, better stakeholder relationships, good reputation, and improved sales and profit. CSR has gained momentum in the tourism industry because of the increased stakeholder pressure for companies to contribute more to society and take responsibility in maintaining the sustainability of tourism itself. In fact, tourism is trending nowadays and in future will be more focused on developing and less-developed destinations, where CSR still plays significant roles for the society. Moreover, global tourism companies are expanding worldwide, particularly to developing nations such as Bali, which requires effective CSR communication strategy. Accordingly, more research is highly required on how tourism companies communicate CSR in developing country destinations. However, in spite of its apparent practice, there are very few studies on CSR communication in Bali tourism. Current studies mostly discuss the implementation (motives and programmes) and the business case (CSR impacts on reputation, business goal, society, and environment), giving very little attention to the communication practice. There has been limited research on communication strategy, integration, and its influential contextual factors. Bali is one of the world's most recognized tourist destinations and tourism significantly contributes to economic growth for both Indonesia and Bali. As the world tourism industry keeps on developing, CSR roles and communication are becoming very important and strategic for Bali tourism. It is thus important to conduct a study on how Bali tourism companies communicate CSR.

This chapter reviews some important aspects of CSR communication. It starts

with an overview of CSR communication in the tourism industry and its practice in Indonesia, especially in the Bali tourism industry. Bali is one of the 34 provinces of Indonesia and has long served as the main gate and the most important tourist destination. Considering that CSR communication is closely related to multiple factors, such as the typical business sector in which the company is operating, the company's internal characteristics, and external environmental factors, this study also provides an overview of the relationship between company characteristics and CSR communication as well as the influential environmental factors.

1.2. Communicating CSR in tourism

CSR communication has gained a more important and strategic role in organizations. The importance of business transparency and social and environmental responsibility, as indicated by increased pressures from multiple stakeholders, has forced organizations to maximize their CSR communication efforts. Stakeholders nowadays not only expect companies to conduct responsible and sustainable business practices but also to provide related data and information about the scopes, quantity, progress, and achievements (de Grosbois, 2015). They are particular about how such information is conveyed—they seek CSR content that is personally relevant, they want data to be balanced with stories of impact, and they prefer channels that are easily accessible and customizable as per the audience (Cone Communications, 2015). CSR is successful when it is both well-implemented and communicated (Du, Bhattacharya & Sen, 2010) because businesses cannot hope to enjoy concrete benefits from CSR unless they intelligently communicate their initiatives to relevant stakeholders (Maignan & Ferrell, 2004). MORI's (2004) market research in the United Kingdom indicates how communication has been 'missing' in the CSR practice and accordingly highlights communication as a challenge (Dawkins, 2005). By both implementing and communicating CSR, companies have responded to stakeholders' demand and shown that they are eager to make stakeholders perceive that they have been socially and environmentally responsible. CSR's success largely depends on communication (Du et al., 2010).

Through CSR communication, companies attempt to increase the concerned stakeholders' awareness of their CSR intention, commitment, and achievement, which ultimately contributes to the companies' positive image, reputation, and business success. CSR communication helps companies to explain and support new CSR policies and build reputation, which is useful for minimizing negative impacts during crisis and highlighting responsible business practice (Graci & Dodds, 2008). It further creates a competitive edge when recruiting employees and enhances the organizations' image for potential CSR-conscious consumers (Holcomb, Upchurch, & Okumus, 2007). The practice also allows stakeholders to obtain the desired information about a company's CSR performance, offers new opportunities for socially responsible investors (Birth, Illia, Lurati, & Zamparini, 2008), and enhances customer loyalty (Illia et al., 2010). In other words, CSR communication is an approach to get optimal results in CSR and growth in reputation and brand value (Illia, Romenti, & Zyglidopoulos, 2010), because 'what public think of an organization is a product of communication as well as of their experience and the experience of others with the organization' (Grunig, 1992: p. 208).

Positive CSR reputation, as a result of successful CSR communication, is very important for companies. The public will likely find the positive effects of CSR communications from companies with good reputation whereas they will be sceptical about CSR by less reputable companies (Yoon et al., 2006 as cited in Du et al. [2010]). A company's existing or prior CSR record is particularly perceived as a diagnostic cue for stakeholders to evaluate the merits of CSR reputation. So, the more reputable is a company, the more likely it is for stakeholders to appreciate the CSR efforts. Companies that do not have a positive reputation should pay more attention to the communication efforts surrounding their CSR in order to remind stakeholders that they care about social issues and shareholders and that they practice transparent communication (Kim & Ferguson, 2014). CSR positioning refers to the extent to which a company relies on its CSR activities to position itself, relative to the competition, in the minds of consumers (Du et al., 2010).

CSR communication varies from company to company, mostly by sector and country (Birth et al., 2008; Illia et al., 2010). In the tourism industry, CSR communication

has seen apparent but inadequate progress. Tourism companies have less drive to communicate CSR because of the low quality and usability, low adoption, and variability of data and information about its scope and depth for different companies (de Grosbois, 2015), and difficulty in using it for external evaluation and comparison (Seyitoglu & Yuzbasioglu, 2015). A study involving 239 global tourism companies from 10 business sectors to determine the extent to which the companies provided CSR information on their websites indicates that the tourism sector lags behind other industries in this regard, as only 31% of tourism companies provided CSR information websites and only 19% had a stand-alone CSR report (Herremans, Pyasi, & Lu, 2011).

The still-low quality of CSR communication in tourism is apparent in nearly all sectors: Restaurants, tour operators, hotel, and airlines. Using content analysis to study the 42 global tour operators' annual reports, sustainability reports, and websites, Wijk and Persoon (2006) found that tour operators performed weakly at best in CSR communication. Only three companies produce explicit sustainability reports, and two others provide limited CSR information. Similarly, Mak and Chan (2006) found that the environmental reports of the Asia Pacific region airlines are neither standardized nor comprehensive, and lack recognized frameworks. Wong, Leung, and Law (2015)'s study indicates how most hotels in Hong Kong have a poor overall performance in CSR communication efforts through websites. The hotels provide limited CSR information under narrow CSR themes in the websites and seldom disclose the achievement data. Another more extensive study, involving 150 global hotel companies, indicates how very few hotels provide information in details on specific initiatives undertaken to achieve their goals and to report their actual performance (de Grosbois, 2015). A research on the Malaysian hotel industry, moreover, indicates that on average, there was only 14.7% disclosure of sustainability information, which means that hotels have started engaging in sustainability practices and demonstrating their commitment on websites (Joseph, Lin, Nichol, & Jussem, 2014). The hotels have not fully utilized the websites to provide awareness about sustainable development.

CSR communication in tourism is challenging because of the involvement of complex issues and multiple stakeholders (Coles, Fenclova, & Dinan, 2013). Tourism is a cross-sectoral industry with many issues such as trade and investment policy, employment and labour laws, enterprise development, public-private partnerships, community and urban planning, infrastructure development, conservation of cultural heritage, management of natural resource, safety and security, and education and workforce development (United Nations Environment Programme [UNEP] & World Tourism Organization [WTO], 2005). Tourism also involves multiple stakeholders at the local, national, international, and global levels with different backgrounds of involvement, interests, objectives, and goals. In a sustainable tourism development scenario, the various stakeholders have not only the right to participate in the decision-making process but also the responsibility to adopt environmentally, socially, and economically sustainable behaviour and practices (United Nations Environment Programme [UNEP] & World Tourism Organization [WTO], 2005).

Another issue is the gap in the tourism sectors in terms of quality and quantity of CSR communication, where the hotel sector is much farther ahead than other sectors such as airlines, tour operators, theme parks, and restaurants. This is because CSR communication is costly, time-consuming, and labour-intensive (Manente, Minghetti, & Mingotto, 2014). As a result, compared to big companies, which tend to have more human and financial resources, this condition is particularly experienced by small- and medium-sized tourism companies which, unfortunately, may not have sufficient resources to communicate CSR.

Stakeholder scepticism also challenges the practice of CSR communication because of the apparent gap between CSR initiatives, implementation, and actual performance (Du et al., 2010; Font, Walmsley, Cogotti, McCombes, & Häusler, 2012). Bobbin (2012) observes that CSR communication in tourism companies is merely intended to boost sales, which she calls green-washing (i.e. a business that presents itself as sustainable, ecological, green, responsible, eco-tourism, etc.). CSR communication is not only about attempts to make the stakeholders aware of the companies' CSR initiatives but

also about developing positive attitude and behaviour towards the companies' positive CSR intentions (Kim & Ferguson, 2014; Mette Morsing & Schultz, 2006).

Similar to the practice, research on CSR communication seems to be very recent, limited (Coles et al., 2013; Holcomb et al., 2007; Tingchi, Ipin, Wong, Rongwei, & Tseng, 2014), slow, and in steady progress (Ricaurte, Verma, & Withiam, 2012). There are some reasons for the limitation. First, the research mainly relies on limited domains such as annual reports, corporate websites, CSR reports, statistical digests, CSR policy, and strategy documents (Coles et al., 2013; de Grosbois, 2015; S. Jones, Badawoud, & Reza, 2012; Y. Wang & Russo, 2007). There are very few studies on other domains such as direct observation, interview, and survey. Second, the hotel sector receives much more attention compared to other sectors such as tour operators, airlines, and restaurants. Moreover, studies usually consult tourism and/or business ethics scholars rather than communication scholars. This condition relates to the difficulty in finding research on CSR communication covering as many as tourism business sectors.

Considering the importance and complexity of CSR communication in the tourism industry particularly on the issues of stakeholder identification and understanding, the selection of content, channel, and strategy, companies need to maximize all communicative functions. Studies indicate how companies currently use nearly all their communication methods, functions, and channels to communicate CSR but mainly do it through public relations (PR) (See Bartlett, 2011; Bronn, 2011; Morsing & Schultz, 2006) and integrated marketing communication (IMC) (Reisch, 2006). In relation to this, Zerfass (2008) recommends integrating CSR into the companies' strategic business by building relationships with internal and internal stakeholders, especially with the market and society-based stakeholders. To communicate with internal stakeholders, companies use internal communication—i.e. communicative and coordinated activities within a company—to share vision, mission, and objectives with all company members (Zerfass, 2008). For external communication, companies develop a relationship with the market and society through marketing communication and PR. Successful corporate communication

requires integration and coordination between these three communicative functions and the use of stakeholder communication strategies (Mette Morsing & Schultz, 2006).

More study on CSR communication in the tourism industry is still necessary. Coles et al. (2013) suggest some issues that still need more elaboration, such as how CSR is resourced, how it is regarded organizationally, CSR document location, especially on websites, the publication date, and context of documents within wider public discourses, and the situation of CSR communication with respect to PR and PA (i.e. as indicators of how CSR fits into whole business strategy). CSR communication is not just publishing a document; it is a process involving a closer look at one's operations and impacts, talking to one's stakeholders, and setting goals to help one move towards a more sustainable way of doing business (Ricaurte et al., 2012).

CSR communication varies significantly across destinations—i.e. developed, developing, and least-developed countries (LDCs). However, related research has focused primarily on Europe and the United States (USA), although emerging market economies are now getting attention (Nyahunzvi, 2013). Travel and tourism are trending nowadays and in the future will focus more on developing and LDC destinations, where CSR still plays a significant role in sustainable development, especially in terms of contribution to society. Moreover, global tourism companies, which are increasingly expanding and operating worldwide, require a specific strategy of CSR communication. Accordingly, more research on how tourism companies in tourism communicate their CSR in destinations of developing countries is highly required. Moreover, instead of using traditional media, the advances in information and communication technology (ICT) have also boosted the internet and website use by companies to communicate CSR. In consequence, there is now a shift from traditional CSR reporting, annual reports, CSR reports, advertising, etc., to web-based CSR communication, particularly through social media. Companies that communicate their CSR efforts through the internet seem to reach more people, who are more active in the way they seek information and process it. This encourages dialogue among readers of this information, and creates further promotion of the company and of CSR (Esrock & Leichty, 1998).

As more western-based corporations expand across the globe, communication practices critically require an understanding of international and country-specific environmental factors. Adams (2002) includes among such factors country, culture, and social characteristics, political and economic situation, time, and pressure from Non-governmental Organizations (NGOs), stakeholders, and media.

1.3. Communicating CSR in Indonesia and Bali

CSR communication in Indonesia is at an early stage, although a slight increase has been noticed. Chambers, Chapple, Moon, and Sullivan (2003), in a comparison study of CSR disclosure in top companies in seven different Asian countries including Indonesia, indicate that CSR levels in Asia lag behind those in the west. Other studies also indicate that the CSR disclosure level by Indonesian corporations is low and relatively new, in which the CSR-related information is limited and not seriously considered. The low level is indicated by the limited use of channel and communicated CSR content. CSR communication in Indonesia is still voluntary. Although Indonesia has environmental and CSR regulations, the implementation is rather uncertain (Gunawan, 2007). Moreover, Indonesian companies are still uncertain about the benefits of CSR communication and they have been looking for a better channel alternative to annual reports.

CSR communication in Indonesia is commonly known as CSR disclosure or reporting, sustainability reporting, or corporate social and environmental disclosure (CSED). CSR reporting can be found in the capital market supervisory agency (Bapepam) and the latest limited company law (Law No. 40/2007). The legislation does not require companies to publish stand-alone sustainability reports, although both regulations require companies to disclose the implementation of CSR programmes in their annual reports (Darwin, 2009). Accordingly, because the legislation reveals nothing, it seems that the definition, scope, and types of CSR programmes, including

the report format, are just left to the public understanding and the CSR policy adopted by each company. Darwin (2009) found that the production of stand-alone sustainability reports remains voluntary—until 2008, only 13 companies in Indonesia released stand-alone sustainability reports. This is why annual report is the most commonly used report to communicate CSR (Gunawan, Djajadikerta, & Smith, 2009; Harmoni, Ratih, & Purwanti, 2013). This is relevant to the fact that listed Indonesian companies have to submit it to the Jakarta stock exchange every mid-year for the previous year of reporting.

Apart from reporting, Indonesian companies employ conventional channels to communicate CSR, such as advertising campaigns on television and billboards (Wanderley, Lucian, Farache, & De Sousa Filho, 2008). The current competitive era, stakeholder demand for more transparency and CSR contribution, and advanced ICT have forced corporations to communicate their CSR through channels other than reports, such as internet or websites. Compared to traditional hard-copy materials, the internet allows companies to publicize detailed, up-to-date, and more information, in a less expensive but faster way than before (Wanderley et al., 2008).

Although the use of websites to communicate CSR is already apparent, the prevalence is still low. Gunawan et al. (2009) observe that websites are hardly updated. However, every company has its own policy regarding the publishing details. The publication period and the type of reports differ among the companies. Despite its low implementation, internet-based CSR communication seem to be promising and challenging, considering the rapid growth of internet penetration in Indonesia. A huge number of people go online and there are various advantages of communicating via the internet.

Limited CSR content is another issue of CSR communication in Indonesia (Cahyonowati & Darsono, 2013). The authors claim that Indonesian companies communicate limited content and do not consider it seriously. Analysing trends and determinants of CSR communication in annual reports of five years (2007–2012), they

found trends were increasing but still not significant, as shown by a low response of companies to the act. Similarly, the extent of CSR information in listed Indonesian companies' websites is low and mostly descriptive, without any specific timeframe (Trireksani & Djajadikerta, 2012).

There have been extensive studies on CSR in Bali tourism but very few focus on the communication aspect or how the companies communicate CSR. It is unfortunate to see the limited attention given to CSR disclosure via websites and social media, considering the growth, penetration, and usage of internet in Bali. CSR studies in Bali are mostly about tourism and business sustainability range, including the attempts to create sustainable and environment-, society-, and culture-friendly tourism objects, destinations, cultural and tourists attractions, and eco-friendly buildings, hotels, restaurants, etc. Many studies investigate implementation issues, motives and types of programmes, business case, the benefits for both the company and society (Dewi, 2014; Mahyuni, 2013), measurement, and the model of CSR certifications applied (Murni, Kumbara, Sirtha, & Mudana, 2014). A study of Bali's 26 starred hotels shows that they all publish CSR reports, but the study focuses on the CSR impacts on hotels value, not the communication aspect (Trianasari & Yuniartha, 2015). Another study of 30 SME companies indicates that most companies have not made CSR reports yet; they have only reported CSR spending through the annual financial report (Devyani, 2015). Considering the importance of stakeholders' awareness of CSR and the limited information found on Bali hotels' websites, Dewi, Mataram, and Siwantara (2015) designed a special website template to provide CSR information.

The tourism industry is characterized by its dependence on the sustainability of the environment and local society, where CSR and its communication are critical. Through communication, companies conduct CSR programmes that meet stakeholders' CSR concern and expectation. A study by Trianasari and Yuniartha (2015) indicates an implementation–communication gap between companies' implemented CSR and society's CSR expectation, because the CSR implemented by the companies is not what the society needs or expects. As such, CSR communication is very important for successful CSR. CSR

and its communication are very important for tourism itself as an industry, Bali as a destination, and the business entities operating in Bali.

1.4. Company Characteristics and Environmental Factors of CSR Communication

The way companies communicate CSR varies in terms of goal, audience, content, and channel. Company-specific characteristics such as business sector, size, management type, ownership type, and financial performance have a relationship with CSR communication (Coles et al., 2013; Cowper-Smith & de Grosbois, 2011). There are significant characteristics and differences between these company characteristics regarding business operation, market, and supply chain, which affect the way they conduct and communicate CSR. Regarding size, the bigger is the company, the more content and channel it uses to communicate CSR. This condition relates to the company's access to supporting sources such as finance, human resources (HR), expertise, and other technical issues. The more resources a company has, the more varied are the scopes and ways of communicating CSR. Also, larger companies are usually more socially responsible than smaller firms because they have larger stakeholder groups, and their higher visibility makes them commercially vulnerable to adverse reactions (Brammer & Pavelin, 2004a; Wijk & Persoon, 2006). Moreover, due to its market power, the large corporate size may become a controversial issue in itself.

The industry sector in which the company operates significantly affects the degree of CSR communication. Companies operating in controversial or sin industries such as mining of all kinds, automobile, chemical, transportation, tobacco, and tourism industries have long been accused and criticized due to the apparent negative impacts on society and environment. Therefore, companies of this kind are more likely to provide much more information related to their CSR programmes. There is a relationship between the direct environmental impact of a sector and the degree of environmental reporting; firms that create significant environmental externalities typically face strong scrutiny from local communities, regulators, and environmental

NGOs, which expect such organizations to reduce such impacts (Brammer & Pavelin, 2004a). On the other hand, low CSR performance among tour operators is because the sector is highly competitive with low profit margins and because there is little interest in sustainable tourism products, which also limits the reporting practice (Brammer & Pavelin, 2004a). In the context of tour operator sector, there is now an increased number of online tour operators which, because of the advancement of the internet, could provide internet-based travel services such as self-selected automated tour packaging. The customers of this model of tour operators are much more concerned about low prices than sustainability issues, which also affects the degree of CSR communication (Brammer & Pavelin, 2004a).

Companies in the hotel sector operate under different business models, of which the most popular one is franchising, wherein the hotel company owns the brand and another entity owns and manages the individual hotel under the given brand (de Grosbois, 2015). In this situation, there is possibly a degree of consistency between the CSR information provided by hotel company and its hotel property, because ‘a traveller may find CSR policies of a given hotel group satisfactory, but once he or she chooses a hotel under one of its brands to stay in, there is no guarantee that the policies reported on the website apply to this specific location. Another issue of CSR communication in the hotel sector is whether to communicate at the corporate level or the individual property level’ (de Grosbois, 2015). Her study indicates that some hotel companies communicate CSR with examples of CSR initiatives implemented by the hotel property operating under their brand name, but it does not guarantee that an initiative in one property is also available in another property.

1.5. Research Objectives

The roles of CSR and its communication practice in the tourism industry are more important and strategic nowadays in line with the growing tourism sector. Bali is Indonesia’s most important tourist destination. Bali has unique characteristics in terms of culture, religion, level of the economy, infrastructure, and media development. CSR in Indonesia, especially in Bali tourism, is unique, because religion predominantly

affects the daily operations. CSR includes providing support of religion-related facilities and activities such as praying facilities, religious journey, financial and technical support for temple ceremonies, etc. Moreover, how tourism companies communicate their CSR is also important. This study investigates how companies in the Bali tourism industry communicate CSR: What are the communication goals? Who comprise the audience? What is the CSR information? What channels, integration, and stakeholder communication strategy are used? It also investigates the relationship between tourism characteristics and CSR communication. It studies the relationship between business sector, size, management type, ownership type, and financial performance of a company with the goal, audience, content, channel, integration, and strategy of CSR communication. Finally, the specific environmental factors that influence the practice of CSR communication are also investigated.

1.6. Thesis Structure

This thesis is structured into seven main chapters covering the background of the study, literature review, research methodology, qualitative study results, quantitative study results, discussion, conclusions and study limitations. The first chapter—the study background—introduces main topics such as CSR communication in tourism, CSR communication in Indonesia and Bali, the company characteristics and environmental factors of CSR communication, research objectives, and the thesis structure. The second chapter is the literature review. It describes the main theories used to explain and analyze the results of the study, such as corporate communication, strategic communication, and CSR. This also gives comprehensive overview on how those theories and concepts are implemented in tourism industry especially in Bali, Indonesia where this study takes place. The third chapter discusses the research methodology. This study uses a case study approach with a mixed method of exploratory sequential design. In this design, the research involves two empirical studies—qualitative study and quantitative study conducted consecutively. It starts with a qualitative interview by involving a limited number of samples (company representatives) and the result is further tested with wider samples through a

quantitative survey. Data collection and analyses methods are also presented in this chapter along with an overview of the strengths and weaknesses of this methodology. The fourth and fifth chapters present the results of the first empirical study(qualitative interview) and the second empirical study (quantitative survey). While the sixth chapter presents the discussion of the research results as previously presented in the fourth and fifth chapters, the seventh chapter closes this thesis with some conclusions and future research directions.

CHAPTER II LITERATURE REVIEW

2.1. Introduction

CSR communication has gradually gained its importance especially in business context of all sectors including travel and tourism. The fact that the trend of travel and tourism sector nowadays has moved from destinations which are situated in developed regions (global north) into destinations situated in developing and least developing regions (global south), a depth review of current literature of CSR communication in tourism industry especially in a developing nation as Indonesia is very important. This chapter discusses the main theories used in this research and the state of current research. This research focusses on communication—specifically on how companies in the tourism industry communicate their CSR. CSR communication consists of two main topics—communication and CSR. Therefore, this research employs two main theories—one relates to communication and one to CSR. Considering that this study investigates the communication function of a business entity—i.e. the company context— corporate communication is selected as the main theory to provide comprehensive overview and understanding. This chapter presents corporate communication in the global context, especially in Indonesia. It consists of three main parts: Theories and state of research on corporate communication, strategic communication, and their practice in Indonesia (particularly Bali) with a focus on tourism industry. The theoretical review, rationales, and definitions of corporate communication are presented in the first part. The initial emergence and contextual drivers that trigger corporates to integrate and coordinate all their communicative functions are highlighted. This is followed by the structure of corporate communication within corporates and the importance of integration among the diverse communicative functions. The next part describes the roles and functions of corporate communication in helping corporates to achieve business success. When all the communicative functions are successfully integrated and coordinated into one single identity, it ‘creates value’ through the growth of tangible assets, intangible assets, and

manoeuvring and development opportunities. This chapter presents corporate communication of CSR within the framework of corporate communication.

This chapter also highlights strategic communication. There are three main aspects; theory, implementation, and the current state of empirical study. Communication has gained importance in the organization; it is now part of the management and relates to every corporate strategic management decision. The last part of this chapter describes the contextual characteristics and how they affect the practice of corporate communication in Indonesia with a focus on tourism industry, with Bali as the centre of study. Characterized by its unique diversity in terms of geography, socio-economic characteristics, large population, religions, cultures, and education, Indonesia's practice of corporate communication is worth studying. The second main theory is CSR. This chapter provides an overview of CSR theory and its state of research in tourism industry and in Indonesia, especially the Bali tourism industry. In addition to the two theories, this chapter also provides a theory of CSR communication which consists of six main components—the goal, audience, content, channel, integration, and stakeholder communication strategy. This chapter also presents the current state of research on the relationship between company characteristics and CSR communication, as well as the influential environmental factors. Understanding company characteristics and influential environmental factors is very important because CSR communication is influenced by both internal factors such as company characteristics and external factors of the destination where the company is located.

2.2. Theorizing Corporate Communication

An understanding of the origin or rationales of corporate communication along with its approaches, roles, and functions are very important because corporate communication has served as both the foundation and umbrella of all communication activities within an organization. Zerfass's 2008 theory which is developed based on its nature and goal of relationship with three key stakeholder groups; internal, market, and society has been considered as the most complete theory of corporate communication especially in relation

to the planning, implementation, and communication of corporate CSR. The structure of corporate communication will be elaborated in the following section. In order to understand and analyse how organizations communicate CSR to stakeholders, this study proposes corporate communication as the main theory. CSR has always been associated with doing good and positive things; organizations have been increasingly attempting to provide data and information to multiple stakeholders related to their CSR commitments, policy, programmes, implementation, and future direction. The theory of corporate communication attempts to explain how organizations, especially business entities, manage and integrate all of their resources to communicate integrated messages to targeted stakeholders effectively and efficiently. This section reviews some aspects of corporate communication, such as the rationales, definitions, structure, components, roles, and functions. It continues with how corporate uses corporate communication to communicate CSR. The environmental factors that influence corporate communication are presented here along with the current state of research.

2.2.1. Rationales and Definitions of Corporate Communication

Scholars have long attempted to propose the best way to maximize the contribution of communication to corporate success. Corporate communication challenges range from increased demands and pressures by multiple and critical stakeholders to the rapid development in ICT, such as internet and social media. Corporates need to communicate effectively with multiple stakeholders using varied communication methods and channels. Customers, society, government, environmentalists, NGOs, investors, and employees are examples of stakeholders whom a corporate has to inform about important issues such as new products, new social contributions, new recruitment systems, and other commitments and achievements. Generally, corporates set up departments with different communication tasks regarding what to communicate, how to communicate, and target audience. This affects the consistency and coordination of communication, thus possibly making the communication counterproductive and fragmented (Cornelissen, 2004; van Riel & Fombrun, 2007). Communication programmes, methods, and objectives often overlap and are not integrated, which negatively affects the corporate identity, image, and reputation

(Illia & Balmer, 2012; Zerfass, Verčič, & Wiesenberg, 2016). These fragmentations and communication inconsistencies should be minimized through full coordination and integration of all communication functions—such as sales and marketing, advertising, media relations, sales promotion, PR, and product publicity—into a more integrated department (Cornelissen, 2004; van Riel & Fombrun, 2007). Integrated communications requires the coordination and alignment of all corporate communication in order to have a consistent voice or message across the media and audience (Christensen, Morsing, & Cheney, 2008, p. 37).

There are three main reasons that corporates need to integrate all communication functions—market and environment, communication, and organization-based drivers (Cornelissen, 2004). The stakeholders' roles in the market and environment often overlap, making internal and external communication inseparable and increasing stakeholders' demand for transparency. The second driver relates to communication trends such as the greater amounts of message clutter, increased message effectiveness through consistency and reinforcement of core messages, and the complementation of media and media cost inflation. The last driver is internal organizational factors such as demand for improved efficiency, increased accountability, provision of strategic direction and purpose through consolidation and commonalities, and overlap between communication disciplines (Cornelissen, 2004). Balmer and Gray (1999) identify 10 environmental factors that increase the importance of corporate communication: Acceleration of product lifecycles, reregulation, privatization programmes, increased competition in the public and non-profit sectors, increased competition in the service sector, globalization and the establishment of free-trade areas, mergers, acquisitions and divestitures, shortage of high-calibre personnel, public expectations for CSR, and breakdown of the boundaries between the internal and external aspects of organizations. The environmental pressures for integrated communication trigger a debate on legitimacy, transparency, and effectiveness of strategies in the public sphere as well as fragmented communities on the social web (Zerfass & Sherzada, 2014). Corporates then communicate varied issues with different stakeholders as contribution to corporate success. Christensen et al. (2008) named this condition as 'new social and organizational "drivers" towards integration; and the

appearance of savvy and sophisticated audiences'. Accordingly, communication has gradually gained a strategic position in the corporate structure. In addition, the old single-interactivity way of communication 'is already dead' and has shifted towards more interactive ways of communication, requiring more active roles of the communication team (Cornelissen, 2014).

Corporate communication refers to a coordinated and integrated communication practice within a corporate. It emerged from in-field practitioners in Netherland who experienced the existence of complex stakeholders, multiple communication channels, and overlapping communication roles and functions in a corporation (van Riel & Fombrun, 2007). The word 'corporate' (in Latin *Corpus*) means 'body' or 'the whole', in details defined as 'the business setting in which corporate communication emerged as a separate function (alongside other functions such as human resources and finance)' (Cornelissen, 2014). Scholars refer to corporate communication as a management function (Illia & Balmer, 2012; Tixier, 1999) which means that communication is a vital part of corporate management. Van Riel and Fombrun (2007) explain that communication is the lifeblood of all organizations and the medium through which corporations access the vital resources needed to operate. It becomes the responsibility of all organizational members, not merely a specific communication department, because corporate communication is a 'processes of managing and conducting communication that serves organizational goals in a corporate context' (Cornelissen, 2004; Zerfass, 2008). Corporate communication encourages all corporate communication functions and specialists to focus first and foremost on the problems of the organization and to contribute to meeting the organizational objective (van Riel & Fombrun, 2007).

Corporate communication is a broad and comprehensive term that includes a variety of communication and management activities (Christensen & Cornelissen, 2011). It clarifies the organizational and managerial role of communication as a company function for the governance of consistent communication. It is a coherent approach to the development of communications in organizations—one that communication specialists can adopt to streamline their own communication activities by working from a centrally

coordinated strategic framework (van Riel & Fombrun, 2007, p. 22). Similarly, corporate communication is defined as ‘a management function that offers a framework for the effective coordination of all internal and external communication with the overall purpose of establishing and maintaining reputable reputations with stakeholder groups upon which the organization is dependent’ (Cornelissen, 2014, p. 5).

Zerfass's (2008) theory of corporate communication integrates management theory, communication science and social action through internal and external communication with the public and market. It starts from the corporate itself and plays certain roles in society (Zerfass, 2008). At this point, communication contributes to creating management value through situational interpretations of stakeholder perceptions, interest, and actions integrated by organization members. Organizational communication takes over the communication relationship with internal members of the company, especially in the segments of employee communication and investor relations, where it addresses the stakeholders who are the capital providers in joint stock companies (Milas, Boric, & Zigic, 2014). External communication depends on the principle of relationship with the market and public (Zerfass, 2008). Therefore, PR cultivates communication with media and opinion-makers, socio-cultural public (communities), and public affairs (e.g. government relations). Market communication deals with customers, suppliers, and competition (Milas et al., 2014).

Corporate communication embraces all communication processes that contribute to tasks and implementation and to the internal and external coordination of actions and the clarification of interests by defining the relation between companies and stakeholders (Zerfass, 2008). The basis and substance of these processes are symbolic actions initiated either by members of the organization (management, communication specialists) or by organizations commissioned with those tasks (agencies). Corporate communication focusses on informing, constructing meaning, influencing stakeholders, supporting the ongoing provision of goods or services (success), and creating intangible assets (potential for future success) within companies. Frandsen and Johansen (2014) synthesize some corporate communication definitions into three parts. First, corporate communication is a

strategic management function that takes a strategic approach to communication activities and is tied up to the overall strategy of the company. Second, it integrates external and internal communication activities spread among a series of organizational practices to build, maintain, change, and repair one or more positive images and reputations. Third, all activities take place among the external and internal stakeholders of the company. To summarize, the core themes are corporate identity, image, and reputation, the integration of verbal and behavioural activities, and the relation between the organization and its stakeholders (Frandsen & Johansen, 2014). Corporate communication must be clear, relevant, timely, truthful, fundamental, comprehensive, consistent, accessible, caring, and responsive to feedback (Bishop, 2006).

Illia and Balmer (2012) mention four distinct approaches for better understanding of corporate communication: PR with one- and two-way perspectives, IMC, total corporate communications, and corporate communication gaps. Based on the PR approach, corporate communication ‘is used to evaluate social trends and formulate corporate policies that can help the company innovatively and proactively adapt to changes in society’ (Bernays, 1923 as cited in Illia & Balmer, 2012, p. 418). This approach has two key ideas—to find Grunig’s (1992) balance between the one-way and two-way communication approaches, and to understand how public opinion emerges and how the media and other key stakeholders have important gate-keeping roles. According to integrated communication approach, corporate communication is part of broader marketing functions; it forms a key part of the classic quadripartite marketing mix, highlighting the importance of integrating all communications under one unique strategy to support marketing (Illia & Balmer, 2012, p. 418). The third approach is Balmer’s (1995, 1998) ‘total corporate communication’, which involves integrating all communications activities within the corporation: ‘Everything a company says, makes or does—de facto communicates—is called “total corporate communication”’ (Illia & Balmer, 2012, p. 418). They observe that the communication affects not only formal communications channels but also products, services, management actions, and corporate behaviour. Accordingly, ‘account should be taken of all of these, and they should be—all things equal and positive—coordinated

(where possible) and in alignment including acknowledging the importance of third-party communication' (Illia & Balmer, 2012, p. 418).

2.2.2. The structure of Corporate Communication

Corporation communication corresponds to the characteristics of the company particularly the targeted stakeholders with whom the company build and maintain relationships while at the same time adjusting to the structure of the company. In addition, corporate communication should be positioned to having a direct relation to the management structure of the company. Corporate communication coordinates and integrates all communication roles and functions to communicate mission, vision, products, services, and social and financial performance under one single identity. It includes the institutional communications made by an organization to influence an issue and the public debate (van Riel & Fombrun, 2007). Generally, a corporate communication system depends on the specific stakeholders who are the target of communication. Internal stakeholders are shareholders, owners or investors, and employees at all levels, while external stakeholders include but are not limited to consumers, media, community, job-seekers, governmental and non- governmental institutions, suppliers, training and education institutions, etc. Depending on the organization, corporate communication includes many available communication functions, such as PR, crisis and emergency communication, corporate citizenship, reputation management, community relations, media relations, investor relations, employee relations, government relations, marketing communication, management communication, corporate branding and image building, and advertising (Goodman, 2006). Cornelissen (2014) identifies a number of corporate communication specializations such as media relations, employee communication, issue management and crisis management, change and leadership communication, CSR, community relations, social media, and emerging media platforms. HR management is part of corporate communication (Kitchen, 1997). Corporate communication is seen as consisting of three potentially interactive and synergistic dimensions: PR, marketing communications, and HR management (Goodman, 2006). Van Riel and Fombrun (2007) use a more apparent and technical term for corporate communication structure, calling it

‘three principal clusters of task-related communication activity within corporations’ (p. 14). Instead of merging it into one single function, they group the functions into three categories— management communication, marketing communication, and organizational communication.

Corporate communication is ‘the management of production and investment process within the organization itself (internal corporate communication) and the management of relationships within markets and the socio-political environment (external corporate communication) ’ (Zerfass, 2008). Internal communication relates to all communicative activities within the company and ‘aims at building administrative power, influence and shared values through structuring and coordinating communication including leadership communication between top management and employee’ (Zerfass, 2008). Its role is to share company vision, mission, and objectives with all members of the organization. Internal communication constitutes two types of relation: constitutional and organizational relation. Constitutional relations emphasize the importance of having a ‘general consensus as to orientation’ (Schimank, 1992 as cited in Zerfass, 2008) among those members of an organization who are involved in the creation of the corporate institution. The challenge is to make employees at all levels understand the company mission, vision, goals, and objectives and then transform all missions into a concrete structure covering product/service preparation process, procedural guidelines, and employee rights and duties in daily company operation. Therefore, employee relations plays a critical role in constitutional relation. Another type of internal communication is concerned with all organizational relations. It tackles all sorts of communicative relations with owners, stockholders, employees, subsidiaries, and other business entities linked to it in supplier and purchase networks pursuing common vision and strategies. Corporate communication attempts to manage all the diverse actions of various organizational members in reference to the common strategic goal. The companies create a formal structure by communicating role expectations, procedural guidelines, and ideal goals aimed at integration. The typical communication channels for internal communication are partners’ meetings, general assemblies, board meetings, letters, annual reports, road shows, and other measures of investor relations (Zerfass, 2008).

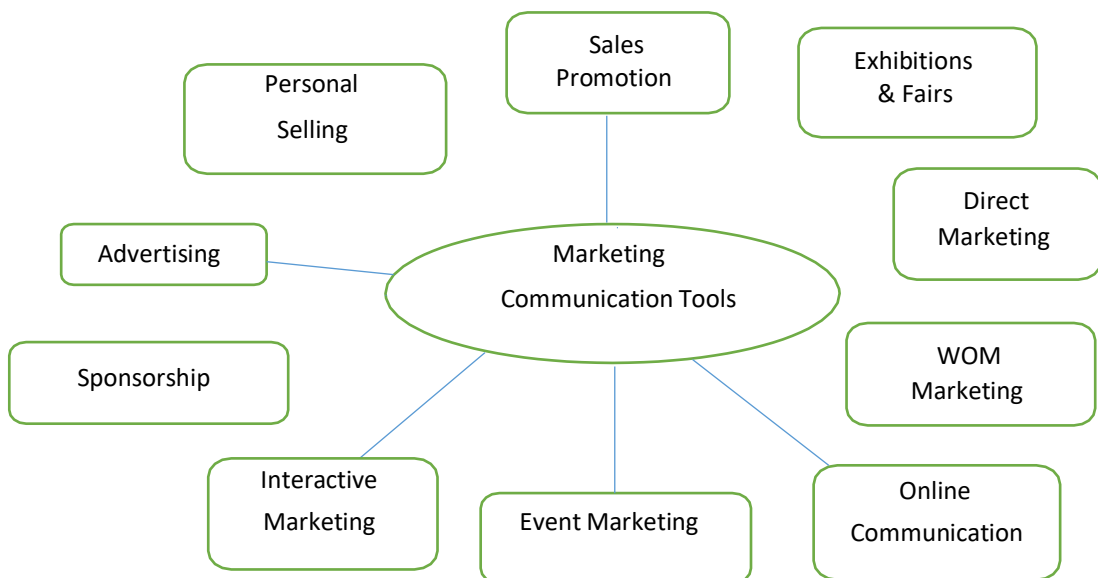
For external communication, a company needs to build relations with ‘market’ and ‘society’ through marketing communication and PR (Zerfass, 2008). Marketing communication involves all sorts of communication based on contractual arrangements in the economic sphere such as transaction and competition. A company should also build relationships with the society wherein the company operates. At this point, PR plays a role in managing relationships in the socio-political environment of the company (politics, education, and science). Marketing communication is the most apparent and strategic type because a business’s core activity is to sell products/services. To do so, a corporate must successfully communicate its products or services to familiarize customers, who then finally buy it. Marketing communication generally refers to all aspects of communication about corporate’s products or services. According to van Riel and Fombrun (2007), marketing communication deals with all aspects related to sale of products, services, and brands. In details, marketing communication provides the means by which brands and organization are presented to their audiences with a goal to stimulate a dialogue that will, ideally, lead to a succession of purchases—i.e. complete engagement (Fill, 2005, p. 9 as cited in McCabe, 2012). It should be noted that marketing communication nowadays does not simply relate to communicating products, services, or brands but also requires an active and two-way engagement between corporate and targeted stakeholders (McCabe, 2012). The advance of technology and the availability of multiple communication channels have shaped the way corporations communicate their products. Therefore, the marketing channels have developed ranging from one-way to multi-way interactive channels such as the internet and social media. Marketing communication relates to communication to the public, especially customers, through various channels such as advertising, direct selling, direct mail, sales promotion, promotional selling, personal selling, sponsorships, distribution, logistics, pricing, new product development, corporate advertising, mass media advertising, direct marketing, product publicity, and other promotional (communications) elements in promotional mix (Cornelissen, 2014; van Riel & Fombrun, 2007). Nowadays, marketing communication has transformed into IMC, a concept that attempts to combine, integrate, and synergize elements of the communication mix, as the strengths of one are used to offset the weaknesses of others (Kitchen, Brignell, Li, & Jones, 2004). IMC emerges as a natural evolution in marketing communication with, drastic

changes in three main areas— marketplace, media and communications, and consumers— triggered primarily by advances in ICT (Kliatchko, 2005). The dynamic development in the business world, especially the advances in ICT, have also shaped the corporate’s IMC strategy, including its tools.

The industry or business sector in which the company operates also characterizes the use of marketing communication. In the tourism industry, for instance, Malacka (2015) notes how the five standard functions—advertising, personal selling, sales promotion, PR, and direct marketing—have been extended and modified, particularly to include tools such as sponsoring, exhibitions and trade fairs, interactive marketing, event marketing, online communication, and word-of-mouth (WOM) marketing (see Figure 1.2). Marketing communication is indeed a very important part of corporate communication. The all-about services, products, and brand-related communication closely relate to the corporate image and reputation as a whole. Therefore, the coordination and integration of corporate communication are highly recommended.

Figure 2.1.

Marketing Communication Tools.



Adapted from *Current Trends in Marketing Communication and Their Application to Tourism* by Malacka (2015, p. 3).

While marketing communication focuses on relationship with market, PR focuses on relationship with society (Zerfass, 2008). The current socio-political environment involves not only the economic sphere but also multiple societal stakeholders from which companies must gain legitimacy for their economic operation. Companies nowadays must build and maintain a good relationship with multiple stakeholders in the society where it operates. Good relationships make organizations effective because they get more autonomy to achieve their mission than they would with bad relationships (Grunig, Grunig, & Ehling, 1992). PR involves various roles but mostly it maintains the organization's reputation through good long-term relationships. PR is communication management between an organization and the public (Grunig & Hunt, 1984). Similarly, Cutlip and Center (2000, p. 6) define PR as 'the management function that identifies, establishes and maintains mutually beneficial relationships between an organization and the various publics on whom its success or failure depends'. PR involves communication within the organization or takes place in the organization—in or between departments, in or between subsidiaries, and between the organization and the external public such as local community, customers, government, suppliers, and investors. As defined by Chartered Institute of Public Relations (CIPR), PR is 'the discipline concerned with the reputation of organizations (or products, services or individuals) with the aim of earning understanding and support' (Fawkes, 2004). 'It's all about reputation; the result of what you do, what you say and what others say about you' (p. 6).

2.2.3. Roles and Functions of Corporate Communication

The main role of corporate communication is to create value for the company through four key paths: Support the ongoing provision of goods and services (success), build up immaterial assets (potential of success), create competitive advantage, cost-effectiveness, and liquidity, and secure the license to operate (legitimacy) (Zerfass, 2008).

Creation of value starts within the company's core business strategy, which consists of four dimensions—tangible assets, intangible assets, room for manoeuvre, and opportunities for development (Zerfass & Viertmann, 2016). Based on these four values, corporate communication contributes to four goals, namely enabling operations, building intangibles, ensuring flexibility, and adjusting strategy (see Table 1.4). First, by enabling operation, corporate communication supports internal and external operation by stimulating publicity, customer preferences, and employee commitment, disseminating content and messages, and raising awareness of strategic issues. Corporate communication manages dialogue with employees, suppliers, customers, etc. on a daily basis; communication builds the basis for delivering value to key stakeholders. Corporate communication coordinates and integrates all the communication functions and specializations within the corporation. It is a management function for 'overseeing and coordinating the work done by communication practitioners in different specialist disciplines such as media relations, public affairs and internal communication' (Cornelissen, 2014). According to Goodman (2006), corporates use it to lead, motivate, persuade, and inform employees as well as the public. Corporate communication is 'the act of effectively conveying to a company's stakeholders the corporate philosophy that the company regards as the ultimate expression of its corporate culture' (Yamauchi, 2001, p. 132).

Second, corporate communication improves positive intangible assets, including corporate cultures, identity, image, and reputation. Corporate identity consists of three main components: Symbolism, communication, and behaviour (Birkight & Stadler, 1986 as cited in Cornelissen, 2014). Symbolism refers to corporate logos and the company house style (stationery, etc.), communication involves all planned forms of communication, including corporate advertising, events, sponsorship, publicity, and promotions, and behaviour refers to 'all behaviour of employees (managers, receptionists, frontline staff) that leaves an impression on stakeholders'(Cornelissen, 2014). Corporate communication integrates the company's verbal and behavioural activities as well as the relationship between the company and its stakeholders (Frandsen & Johansen, 2014; Mazzei, 2014). Corporate communication supports the company's positive branding (Illia & Balmer,

2012; van Riel & Fombrun, 2007). Coordination and integration of all communication functions lead to enhanced brand quality and cultivation of a symmetrical communication. Corporate communication potentially contributes corporate brand or ‘the features of a company that employees, investors, customers, and the public associate with an organization as a whole’ (Illia & Balmer, 2012). According to van Riel & Fombrun (2007), corporate communication roles flesh out the profile of the company behind the brand, develop initiatives that minimize discrepancies between the desired identity and features, indicate who should perform communication tasks, formulate and execute effective procedures to facilitate decision-making about matters concerning communication, and mobilize internal and external support for corporate objectives. A strong positive image is an essential asset in today’s era of borderless competition (Mackiewicz, 1993 as cited in Oliver, 2001).

Each industry or company has its own identity. The automotive industry’s identity is technology, innovation, and performance. Fashion industry is known for glamour, celebrities, and design. The tourism industry has long been associated with negative environmental and social effects. Therefore, tourism companies focus on strategies to improve their symbolism and communication through corporate identity and communication campaign. However, corporations must manage corporate identity with great care. Their identity relates to image and reputation (Davis, 2004). Reputation consists of experience gained, whether through direct contact or indirectly via information received from third parties who have had contact (Davis, 2004, p. 34). To achieve positive reputation, an organization’s identity and image have to be aligned (Christensen et al., 2009 as cited in Laws, 2014).

A good reputation also has strategic value. It ensures acceptance and legitimacy from stakeholder groups, generates returns, and may offer a competitive advantage. It is also an intangible asset because of its value creation potential and its intangible character (Gioia & Thomas, 1996 as cited in Cornelissen, 2014). Corporate reputation is the total of its tangible and intangible assets. Reputation is established when organizations consistently communicate an authentic, unique, and distinctive corporate identity to stakeholders (Cornelissen, 2014). Corporate reputation is ‘a multi-stakeholder construct that is

appropriate for measuring the effectiveness of an organization's communication system as reputations are overall assessments of organizations by their stakeholders' (van Riel & Fombrun, 2007, p. 43).

Third, corporate communication ensures flexibility by creating good networks and relationships with key stakeholders, which influences the companies' trust and legitimacy perception with regard to corporate values and actions. Stakeholders' trust and values are very important in situations of uncertainty and crisis. To gain this trust, corporate communication shares information about the corporate philosophy or 'common ground'. Conveying the management's clear vision accurately to the stakeholders makes it possible to build a common ground between them (Yamauchi, 2001). Tixier (1999) explains that corporate communication manages quality relationship with all the key company stakeholders—both internal and external—through increasing visibility, profits, and competitiveness.

Lastly, the important task of corporate communications is to gather relevant information from the media or society. The company analyses and uses the information to adapt the communication strategy. Effective communication affects leadership, innovation potential, and crisis resilience (Zerfass & Viertmann, 2016). Corporate communication is both a key management strategy and a corporate management issue. Corporate communication maintains favourable inter-organizational relationships with groups on which the company is dependent (Christensen & Cornelissen, 2011), evaluates social trends, formulates corporate policies to adapt according to the changes in society, integrates all communications under one unique strategy, and represents the nexus between corporate identity and corporate reputation (Bernays, 2013 as cited in Illia & Balmer, 2012). Based on the above rationale, Zerfass and Viertmann (2016) summarize that corporate communication's main goal is to create value through 12 objectives, namely relationship, trusts, legitimacy, crisis resilience, innovation potential, thought leadership, corporate culture, brands, reputation, publicity, customer preferences, and employee commitment

2.2.4. Empirical Studies on Corporate Communication

The existing studies on corporate communication indicates an apparent gap on both its development and practice characterized by the specific regions and business sectors in which corporate communication is practiced. The gap relates to both the research intensity and focus of practice. The global south has seen a much more intense and developed research but its focus is on corporate communication institutionalization in an organization. On the contrary, in the global north, the research is much less and the focus is more on the impacts of internet, social media, regional culture, and structural development on the corporate communication practice. Companies communicate CSR to multiple stakeholders through various methods and channels, which may cause the communication to be counterproductive and fragmented in terms of consistency and coordination (Cornelissen, 2014; van Riel & Fombrun, 2007). Corporate communication is a 'management function that offers a framework for the effective coordination of all internal and external communication with the overall purpose of establishing and maintaining reputable reputations with stakeholder groups upon which the organization is dependent' (Cornelissen, 2014, p. 5). Corporate communication 'embraces all communication processes which contribute to tasks, its implementation within companies and contribute to the internal and external coordination of actions and the clarification of interests defining the relation between companies and specific stakeholders' (Zerfass, 2008, p. 66).

Using corporate communication, companies integrate CSR by building relationships with internal stakeholders through internal communication, with 'market' through marketing communications, and with 'society' through PR (Zerfass, 2008). Through internal communication, companies share their vision, mission, and objectives with all internal members. A company expects employees at all levels to transform the missions into a concrete structure covering products, procedural guidelines, employee rights, and duties. At this point, employee relations play a critical role because internal stakeholders' CSR awareness represents an essential element of external communication, representation, and company image as they transmit information to the external

environment (Bhattacharya et al., 2008). Building a relationship with market-based stakeholders is important because more than 80% of customers believe that companies should engage in social initiatives and 76% feel that those initiatives would benefit the companies (Becker-Olsen et al., 2006). Through marketing communication, the companies communicate information about products, services, or brands, which require an active and interactive engagement between companies and customers. Companies embed CSR strategically into all marketing communication programmes because ‘any and every marketing communications tool is capable of conveying a company's CSR message and contributing to its corporate image and brand equity’ (Jahdi & Acikdilli, 2009, p. 106). PR focuses on relationships and balancing interests and expectations between organizations and their stakeholders and society and shapes organizational policy and activity as well as public understanding of the organizations (Bartlett, 2011) through specific functions and roles such as community relations, media relations, government relations, and issue management (Fawkes, 2004).

Common research works on corporate communication relate to the perceived roles, performed functions, preferred methods, and channels, as well as which stakeholders are perceived to be important and relevant. However, the research focus is different in western regions such as USA and Europe compared to eastern regions like Africa and the Asia Pacific. While USA and Europe focus on how the development and changes in mass media affect corporate communication, Africa and Asia Pacific regions are still tackling general issues of how infrastructure, economic, societal and environmental situation, and development affect the practice. For example, studies in Africa find that economic development, social issues (HIV, violence and crime, broad economic empowerment), and community development issues (poverty, illiteracy, technology) influence corporate communication. Studies in Southeast Asia mention similar factors like communication infrastructure and development, linguistic issues, education, media systems, and politics (Domm, 2014; Meintjes, Niemann-Struweg, & de Wet, 2012). It is apparent that developed regions Europe and USA experience different situation compared to developing regions like Africa and Asia Pacific in the context of corporate communication.

The first critical research focus is on the perception of how corporate communication adds value to the corporations. Corporate communication is strongly linked to building and protecting a company's positive image and reputation among key stakeholders. An extensive study of the practices and trends in the USA indicates that the strategic importance of corporate communication lies in the ability to develop trust in customers, shareholders, the communities, and employees, and the creation, maintenance, and repair of the overall reputation of the firm by incorporating corporate communication in the decision-making process (Goodman, Genest, Bertoli, Templo, & Wolman, 2013). However, communicators across regions seem to have different perceptions on how to gain reputation. To gain reputation, communication practitioners in Africa focus more on external stakeholders, by emphasizing the need of providing value to the society through transparent communication practices (Meintjes et al., 2012). Reputation is the final target of corporate communication.

On the other hand, American corporations believe that corporate communication should focus on building internal corporate culture through employee engagement to gain reputation. Therefore, internal communication is the main concern of corporate communication in the USA. Goodman et al. (2013) indicate the intention of improving employee engagement and strengthening corporate culture. There have been increased demands for transparency and social value, and corporations empower employees as their ambassadors. American corporations acknowledge the essential role of employees in the enterprise network and continue to drive the need to boost employee morale. Intranet communication is gaining popularity in American corporations as a strategic tool for internal communication.

Table 2.1.

Corporate Communication: Key Functions in the USA.

Corporate communication: Key functions in the USA			
Communication Strategy	94.6%	Corporate Culture	0.7%
Employee Relation	94.6%	Mission Statement	5.4%
Media Relations	94.6%	Corporate Citizenship	5.4%
Executive Communication	92.9%	Corporate Identity	3.6%
Crisis Communication	92.9%	Brand Strategy	6.4%
Intranet Communication	91.1%	Advertising	2.9%
PR	89.3%	Marketing Communication	7.5%
Reputation Management	80.4%	Government relations	9.6%
Social Media	76.8%	Investor Relations	7.9%
Issue Management	73.2%	Technical Communication	2.2%
Internet Communication	69.9%	Ethics	.1%
Annual Report	67.9%	Training and Development	.4%
Community Relations	62.5%	Labour Relations	.4%

Note: Adapted from *Corporate Communication Practices and Trends 2013; UnitedStates*, 2013 (Goodman, Genest, Bertoli, Templo, & Wolman, 2013).

Another issue is the role of corporate communication in the company's business success. Corporate communication's primary roles are to act as 'counsel to the CEO' and 'manager of the company's reputation' (Goodman et al., 2013). European communication practitioners confirm that the roles should be 'facilitators between an organization and its public (80.2%), advisors for the top management (56%), speakers for the organization (53.4%), representatives of interests (47.8%), organizational scouts (30.9%), and journalists in the organization (12.2%)' (Zerfass & Sherzada, 2014). In the USA, the key roles are employee engagement, media and PR, executive communication, crisis communication, intranet communication, and reputation management (Goodman et al., 2014) (see Table 1.4). As seen in Table 1.5, similar roles also exist in South Africa (Meintjes et al., 2012). The five most perceived roles are building public opinion, acting as integrated communication strategists, and managing image, reputation, and publicity (all at 92%) (see Table 1.5). Other roles relate to the source of information, branding, consultant to CEO, philanthropy, employee relations, stakeholder relations, sales and marketing, corporate conscience, and customer relations. In Germany, corporate

communication's five most important roles are to build and preserve positive image (93.4%), convey corporate trust (90.3%), gain trust of journalists (84.3%), provide objective information (76.9%), and inform and motivate employees (68.8%) (see Table 1.6). Other functions are to standardize corporate design, keep the corporate out of negative headlines, foster dialogue with stakeholder groups, influence journalists, and create transparency about corporate policies and strategies (Zerfass, Schwalbach, Bentele, & Sherzada, 2014). Communication strategy, employee relations, media relations, and executive relations are the top communication functions in the USA (Goodman et al., 2013). In South Africa, strategic integrated communication, identity, image, and reputation are considered as the most important functions (92%). Other functions are gathering and distributing information, message composition, internet communication, internal communication, media relations, issue management, assistance in strategic decision-making, and CSR.

Table 2.2.

Corporate Communication: Key Functions in South Africa.

Corporate communication: Key functions in South Africa			
Strategic Integrated Communication	92%	CSR	81%
Crisis Communication	92%	Research	81%
Identity, Image, and Reputation	92%	Intranet Communication	81%
Gathering and Distributing Information	88%	PR	77%
Environmental Monitoring	88%	Branding	77%
Message Composition	88%	PR	77%
Internet Communication	88%	Advertising	73%
Internal Communication	88%	Event Management	73%
Media Relations	85%	Investor Relations	65%
Issue Management	85%	Cultural Diversity	58%
Assistance in Strategic Decision-making	85%	Database Management	58%

Note: Adapted from *South African corporate communication practice and its obstacles for future progression* (Meintjes, Niemann-Struweg, & de Wet, 2012).

Advances in ICT are considered as the greatest challenge for corporate communication. Brunswick's (2016) study in Europe shows that 'the rise of social, digital and mobile communication' is what European communicators see as the biggest challenge (50%). This is because technology has enabled much faster information distribution and transparency, due to which communicators must react even faster. In addition, this situation also triggers further challenges such as information overload and distinguishing between important and unimportant social media contents. Other challenges identified in Europe are the increased government regulations, the change in stakeholder landscape, level of crisis preparedness, and data breach possibility (Brunswick, 2016). In the USA, corporate communicators are mostly challenged by relevance and credibility, scope and breadth of corporate communication, and the 'blurring line between marketing and communication and engagement'.

Table 2.3.

Objectives of Corporate Communications Perceived by CEOs and Corporate Communicators in Germany.

Objectives	CEOs & Board Members	Corporate Communicators
Informing and motivating employees	95.0%	68.8%
Conveying corporate trust	96.1%	90.3%
Building and preserving a positive image	95.5%	93.4%
Informing objectively	84.2%	76.9%
Creating transparency about corporate policies and strategies	72.8%	53.4%
Keeping the company out of negative headlines	70.4%	61.3%
Standardizing corporate design	69.7%	61.0%
Gaining trust of journalists	56.2%	84.3%
Fostering dialogues with stakeholder groups	51.5%	60.7%
Exploring trends and developments in society	51.5%	51.7%
Influencing journalists	29.9%	67.7%

Note: Adapted from *Corporate communications from the CEO's perspective: How top executives conceptualize and value strategic communication* (Zerfass & Sherzada, 2014).

Stakeholder identification and understanding are very important in corporate communication. Corporates must be serious about addressing their communication strategies to specific stakeholder groups. Perceived importance and relevance of stakeholders groups depend on the social, political, and economic situation of the region in which a corporation operates. Taylor and Kent (1999) observe that in many developing countries, for example, government officials are much more influential than the general public (Hoffmann & Hamidati, 2016). In western countries with freedom of speech and transparency, however, environmentalists and critical customers groups are more influential nowadays and must be considered by the corporations. Hoffmann Hamidati

(2015) attempted to compare the perceived relevance of stakeholders in three different regions—Indonesia, Australia, and Austria.

Table 2.4.
Perceived Important Stakeholders in Three Countries.

	Indonesia (%)	Australia (%)	Austria (%)
Customers	1) 92.2	2) 85.1	2) 91.4
Investors	2) 85.2	5) 54.2	8) 40.4
Employees	3) 84.9	1) 94.7	1) 94.8
Print media	4) 72.7	3) 67.1	3) 84.6
Broadcast media	5) 67.3	6) 48.7	4) 63.0
Government/parliament	6) 56.4	4) 56.2	9) 27.5
Online/social media	7) 56.4	7) 43.2	6) 51.8
General public	8) 46.4	9) 26.7	5) 62.1
Competitors	9) 39.2	10) 16.7	10) 15.4
Suppliers	10) 34.0	8) 33.3	7) 41.5

Note: Adapted from *The Future of Corporate Communications: Cutting Through the Noise, Views of Senior European Communicators on the Changing Landscape and Roles for Corporate Communicators* (Brunswick, 2015).

As previously mentioned, it is interesting to note how different regions have different perceptions regarding the extent to which certain stakeholders are relevant to the corporations. Corporate communications in Australia and Austria, for example, perceive employees as the most relevant stakeholders, while communicators in Indonesia consider customers as the most relevant (see Table 1.7). Still, customers are perceived as the second-most relevant stakeholders by communicators in Australia and Austria. Interestingly, while investors hold the second rank in Indonesia, they are fifth most relevant in Australia and eighth most relevant in Austria. Brunswick's (2015) study in Europe also confirms employees to be the most relevant stakeholder group (80%). Print media, broadcast, and social media are more or less considered as equally relevant by the corporate

communicators in all regions. However, European communicators perceive print media to be much less relevant in the next five years, from 64% to 45%.

Trends in communication methods, channels, and tools has attracted most researchers to corporate communication, especially with the recent boom of the internet and social media, which has shifted, to some extent, the channels from printed to electronic or from traditional to new media. In other words, many studies tackle communication channels especially on to what extent the advance of media, ICT affect the use of channels. With the continued shift from traditional to digital media, studies always attempt to find the most effective channels as perceived by communicators. A recent survey of 163 corporate communicators across Europe indicates that both traditional and new media to some extent still play important roles, although it is apparent that new media will increase and traditional media gradually decrease in prevalence (Brunswick, 2016). The European communicators still see face-to-face (F2F) meetings, emails, company website, traditional media, and phone calls as the five most important channels (Brunswick, 2015).

Other channels of consequence are social networks, brochures, video apps, and blogs. However, in the next five years, traditional media, emails, brochures, phone calls, and F2F meetings will be much less important, while company website, blogs, social networks, and video apps will be increasingly effective, according to the same research. Similarly, Asia Pacific communicators believe that technology and online communication will continuously increase in the future while printed and traditional media will decrease significantly in prevalence (Jim Macnamara, Lwin, Adi, & Zerfass, 2015). Their study, involving 23 Asia Pacific countries, indicates how social media, websites, and intranet, online publications, mobile-based communication, and corporate publishing are the four main channels that the communicators perceive to be much more important in the next three years. While some channels would still be used, such as F2F communication and events, the others were sharply perceived to become less important, such as printed publications and electronic media like radio and TV.

Table 2.5.

Perceived Important Communication Channels in Asia Pacific: Today and Future

Channels of Communications	Importance	
	Today	Future
Press & media relation with print newspapers/magazines	76.5%	46.9%
Social media and social networks (blogs, Twitter, etc.)	75%	92.2%
Online communication via websites, email, intranets	73.6%	85.6%
Press and media relations with online newspapers/magazines	73.2%	85.6%
F2F communication	71.2%	71.3%
Press and media relations with TV and radio stations	66.8%	53.7%
Mobile communication (phone/tablet apps, mobile websites)	66.5%	93.7%
Events	59.8%	56.9%
Non-verbal communications	42.3%	53.3%
Corporate publishing/owned media	39.1%	49%

Note: Adapted from *Asia-Pacific Communication Monitor 2015/2016, The State of Strategic Communication and Public Relations in a Region of Rapid Growth Survey Results from 23 Countries* (Macnamara, Win, Adi, & Zerfass, 2015).

Apart from studies on the internet and social media impact on corporate communication, especially in the western regions, regions like Asia and Africa still consider how regional culture and infrastructural development affect the practice. Domm (2014) refers to this condition as ‘beyond culture’. A study conducted in six Southeast Asian countries (Indonesia, Malaysia, Philippines, Singapore, Thailand, and Vietnam) confirms how ‘distinctive worldviews, local and regional cultures can be significant considerations in understanding the ways that communication strategies are developed and applied in different geographical locations in Asia’ (Domm, 2014). Moreover, it notes other environmental factors ‘beyond cultures’ which shape how corporate communication is practiced, such as differences in infrastructure and linguistic barriers, or the composition of local languages. Infrastructure barriers involve differences in education, media systems, politics, concepts of ethical conducts, or even religions. The study also believes that the

western-developed corporate communication and PR methods and techniques work better in Asian regions than in others. Accordingly, it is very important for communicators to have specific local knowledge of a country. In future, further research is highly recommended on corporate communication practices in different industries and regions, especially in the tourism industry, because the practice differs due to regulative and cultural differences (Zerfass et al., 2014).

2.2.5. CSR Communication in Corporate Communication

CSR communication has gained a more important and strategic role in corporate communication, whereby corporates provide CSR data and information through internal communication, marketing communication, and PR (Zerfass, 2008). Although corporates mainly use PR to communicate CSR (Bartlett, 2011; Mette Morsing & Schultz, 2006), marketing communication is becoming increasingly popular as a method to communicate CSR (Morsing & Beckmann, 2006). Internal communication is the initial yet important part of corporate communication in CSR communication. Internal communication builds trust and relations between management and employees and nurtures leadership (Rottger & Voss, 2008). When an employee trusts the management, it gives legitimization, which is very important for the employee's working motivation. CSR awareness among employees is very important as it 'represents an essential element for the external communication, representation and image of the company as they are information transmitters to the external environment' (Bhattacharya, Sen, & Korschun, 2008). Their study indicates that success in marketing CSR relies on satisfying employee needs, such as linking work and personal life through CSR, feeling connected to the company, and taking opportunities for self-enhancement. Moreover, fulfilment of employee needs benefits the company by increasing loyalty, productivity, and commitment. Finally, while 71% of the companies surveyed indicate that CSR practices are developed and managed at the CEO level, employees want more roles in CSR activities. However, corporates often neglect the importance of employee awareness of CSR due to lack of internal communication (Brunton, Eweje, & Taskin, 2015; Hülsmann, 2015). Many companies do not communicate the details and extent of CSR initiatives clearly and consistently— only

37% of the employees surveyed were even aware of their CSR (Bhattacharya et al., 2008). Some strategies for CSR communication through internal communication are employee volunteering, individual employee programmes on CSR, education on CSR, and use of employee feedback to shape CSR strategy (CSREurope, 2010). The challenges for internal communication are cultural diversity, costs, and departmental and operational differences (CSR Europe, 2010).

CSR communication has long been closely aligned with PR because they are interrelated. PR and CSR communication share the same principles of providing information, creating communication, developing and maintaining relationships and engagement to increase transparency, and cooperation with multiple stakeholders with the final aim to gain better image and reputation. The origins, theories, processes, and primary responsibilities of PR and CSR communication are similar. This marked another wave of interest in the PR literature phenomenon (Clark, 2000 as cited in Bartlett, 2011). PR literature has a range of topics related to CSR, such as relationships, community, symmetry, shared meanings, and moral and ethical perspectives, which take the approach that the corporations' responsibilities should be more altruistic than business-oriented. The PR discipline focuses on relationships and balancing interests and expectations between organizations, their stakeholders, and society more generally and seeks to shape organizational policy and activity as well as public understanding of the organizations (Bartlett, 2011). Moreover, PR has some critical functions and roles in CSR communication such as community relations, media relations, government relations, and issue management (Fawkes, 2004). Issue management, for example, actively identifies and monitors stakeholder expectations regarding social and environmental responsibilities of corporations so that companies can conduct appropriate CSR programmes. It is important to monitor the stakeholders' CSR expectations because they tend to change over time (Morsing & Schultz, 2006). Corporations need to adjust their CSR and communication strategy accordingly so that 'there is a balance between the private interest of the organizations and the interest of society' (Grunig, 1992 as cited in L'Etang, Falkheimer, & Lugo, 2007, p. 86) PR professionals believe that there is a strong connection between PR and CSR as they are both about 'relationship'. PR is 'the management function that

identifies, establishes, and maintains mutually beneficial relationships between an organization and the various types of public on whom its success or failure depends' (Cutlip & Center, 2000, p. 6). PR assists organizations in improving the quality of relations with multiple stakeholders. The recent increase in stakeholder expectations, scrutiny, and monitoring of organizations to be transparent, trustworthy, and create more engagement has made PR's role far more important. This is because an organization's goal is not only to provide goods or services but also to establish a good reputation by building and maintaining good relationships. 'The central role of public relations is to understand and advise on the relationship and expectations between organizations and environment on the basis that the will of the public is a central foundation for business success' (Bartlett, 2011, p. 67).

In addition to CSR communication through internal communication and PR, corporates have maximized marketing roles. Scholars have suggested to extend these roles from only serving customers to also serving the society and environment (Bronn, 2011, p. 111). The public nowadays increasingly wants to know about the companies that stand behind the brands and products through the marketing and CSR communications presented to them (Jahdi & Acikdilli, 2009). In other words, consumer perceptions of a company and its role in the society can significantly affect the corporate brand's strength and equity (Bronn, 2011). A social evolution study in the USA (2010) shows that 90% of customers want companies to tell them how they are supporting a cause. Another study indicates that customers can 'reward and punish authorities [and are] able to influence the profits of competing firms, and indirectly also the direction of the economy' (Hansen & Schrader, 1997, p. 447 as cited in Pomeroy & Johnson, 2009). Therefore, CSR-concerned corporates target consumers as an important stakeholder to build image and reputation. A study on the impact of perceived CSR on consumer behaviour indicates that more than 80% of respondents believed firms should engage in social initiatives and 76% felt that those initiatives would benefit firms (Becker-Olsen, Cudmore, & Hill, 2006). Therefore, communicators should select social programmes carefully and ensure that their communications make a connection between the social domain and the firm, so that

consumers perceive initiatives as proactive and socially motivated (Becker-Olsen et al., 2006).

In 2008, the American Marketing Association (AMA) changed the definition of marketing to ‘the activity, set of institutions, and processes for creating, communicating, delivering, and exchanging offerings that have value for customers, clients, partners, and society at large (Bronn, 2011, p. 111). The new definition suggests that ‘marketing creates value for customers and other stakeholders; its roles and responsibility are to provide value that marketing managers need to be more aware of and better understand the implications of their practice over and beyond sales or financial returns’ (p. 112). The market nowadays is characterized by cynicism and scepticism as consumers question organizational motivation and commitment for CSR initiatives, which challenges organizations regarding how to present their CSR to their markets (Andersen & Johansen, 2012). The integration of marketing and social objectives has triggered the emergence of new marketing functions such as corporate social marketing, cause-related marketing (Bronn, 2011), and green marketing (Roy & Barua, 2016). The Cone cause evolutionary study (2010) indicates a positive attitude of American customers towards both social marketing and cause-related marketing. For example, 88% say it is acceptable for companies to include a cause or issue in their marketing and 85% have a more positive image of a product of a company when it supports a cause they care about (Cone, 2010). Also, customers are likely to switch to a brand having a cause-related marketing benefit (Bronn & Vrioni, 2001 as cited in Bronn, 2011).

From a marketing communication perspective, CSR has become a joint-value and identity-constructing practice that transforms consumer scepticism and cynicism into brand involvement and community involvement (Andersen & Johansen, 2012). Marketing subsets in the form of communications vehicles are the tools by which corporates can communicate ethical and CSR initiatives (Jahdi & Acikdilli, 2009). They argue that ‘any and every marketing communications tool is capable of conveying a company’s CSR messages and contributing to its corporate image and brand equity’ (p. 106). Marketing communication involves numerous communication applications and methods, such as

corporate advertising, awareness campaigns, sponsorships, events, licensing, direct marketing, sales promotion, issues/advocacy, advertising, awards, online, direct selling, exhibitions, product PR, and packaging. Sponsorship is one of the most powerful and effective marketing communication tools for influencing consumers' perceptions of a firm and its CSR initiatives (Jahdi & Acikdilli, 2009).

There are some interesting issues related to the integration of marketing and social initiatives, such as the impact of CSR on marketing outcomes (consumer likelihood to purchase, to pay higher price, and to switch brands, CSR impacts on brand, value, reputation, and sales (Vaaland, Heide, & Gronhaug, 2008 as cited in Bronn, 2011). However, there are very few studies on the integration of marketing into CSR strategy, especially marketing communication (Pedrosa, 2015). Her study on the link between CSR and marketing and whether CSR is integrated into the core business strategy shows a low percentage of CSR integration in the core business. Fewer than 50% of the companies report having sustainability at the centre of their strategy, which means that there is a limited reflexion of CSR on business functions. Also, most of the companies did not indicate the integration of CSR strategy into marketing; the latter remained in its conventional role (Pedrosa, 2015).

Advertising is one function of marketing communication popularly used to communicate CSR intention and initiatives. Corporate image advertising is a popular promotional tool as it permits greater creativity, communication value, and flexibility regarding target audience reach and pattern (Rossiter & Bellman, 2005 as cited in Pomeroy & Johnson, 2009). However, CSR advertising makes a corporate's CSR claims particularly prone to consumer scepticism, potentially hindering the construction of the desired corporate image in the minds of critical consumers. A study of CSR advertisements in the UK and Brazil indicates that the companies used CSR advertisement in response to public pressure to create or maintain their legitimacy in the eyes of society (Farache & Perks, 2010). CSR advertising is 'a channel for creating, restoring or maintaining organizational legitimacy' (Farache & Perks, 2010, p. 245). There is also a link to the type of CSR issue and the company's industry or business sector. The UK-based oil company

was mostly concerned with environmental issues while the Brazil-based banking company was more concerned about issues related to social and community involvement such as education. Therefore, CSR issues to be included in CSR advertising must consider the typical issues of interest for each company's stakeholders.

2.2.6. Environmental Factors in Corporate Communication

In this era of globalization where more and more corporates are expanding their operations worldwide, international business raises unique challenges because of the need to adapt to local circumstances while at the same time following guidelines from the headquarters, or standardization-localization through coordination and control mechanism (Molleda & Laskin, 2010, pp. 319–320). This also applies to effective and efficient corporate communication. PR across borders is still controlled and directed by the home country; thus, it may not be international public relation but might better be called as trans-border PR (Botan, 1992). In other words, PR plays a critical role in building and managing relationships with local stakeholders to contribute to organizational success. Therefore, PR of multinational corporations (MNC) must be concerned with understanding international and national PR practice for MNCs. 'Of all the areas of PR and public affairs, the international sector is the most difficult to manage because it is more complex, more unpredictable, and generates more risk than most domestic-based PR programmes' (Foster, 1998, p. 1 as cited in Wakefield, 2007; p. 142). Scholars use two similar terms to address PR across borders—global and international PR. Global PR refers to 'strategic communications and actions carried out by private, government, or non-profit organizations to build and maintain relationships with public in socioeconomic and political environments outside their home location' (Molleda, 2009, p. 4). International PR is defined as 'a multinational program that has certain coordination between headquarters and various countries where offices and the public are located, and that carries potential consequences or results in more than one country' (Wakefield, 2007, p. 355). PR in an international context is of great interest for scholars because the principles originated in the western context and then were increasingly applied and adapted to other parts of the

worlds. As more western corporations expand across the globe, PR practice critically requires an understanding of international and country-specific environmental factors.

The present international PR study mainly investigates whether and to what extent the PR model is applicable to other countries across the globe and if any other model exist. Some related studies have taken place in India, Taiwan, and Greece (Grunig, Grunig, Sriramesh, Huang, & Lyra, 1995), in India, South Korea, and Japan (Sriramesh, Kim, & Takasaki, 1999), in Taiwan (Huang, 2000), and in Indonesia (Yudarwati, 2011). The toughest challenge of international business is to balance the global needs with the needs to adapt to country-level difference; thus PR has to ‘design and customize programmes to be adaptable to local environment uncertainty and national regulatory barriers’ (Molleda, 2009). Because international business expansion is unavoidable in this globalized era, PR must find the best strategy to contribute to management success. PR functions as the eyes, ears, and voice for the organizations; thus, the practitioners must adjust themselves to see, listen, and speak to the international public (Taylor, 2000). Moreover, PR must be able to decide when and how to standardize to global principles or to localize to local conditions (Molleda et al., 2015). PR must ‘boil down to where the entity is located and with what public it must build relationships’(Wakefield, 2007, p. 141). At first, PR practitioners should be concerned about the differences between communicating locally and at the international level. There are contextual factors shaping the corporate communication practice, especially at the global level. The first framework of international PR, developed by Sriramesh and Vercic (2003), has long served as a guiding foundation to understand contextual factors shaping the practice of PR across the globe. The contextual factors are political system and economic development (infrastructure), degree of activism, media environment and societal culture. In a more specific context of localizing PR, country-specific environmental factors are also influential. As identified by Lim (2010), these comprise policies and regulations, culture and language, local hostility and scepticism, and relationship with media (Molleda et al., 2015).

The political situation and system of a country influence the way public opinion is valued; PR practice generally does well in an environment where public opinion is highly

valued. However, where a political system does not value public opinion, a one-way or propaganda communication is more generally applied. Some countries have experienced a significant societal and political change. Politics and economics are closely interrelated and affect each other in terms of nature, development, and stability. The growing democratization level of a country is accompanied by the growing PR practice. In politically emerging countries like India, China, Taiwan, and Indonesia for example, PR profession, status, and departments emerge and develop from governmental offices with a one-way or propaganda communication and public information model. Public sectors accordingly deem governmental departments as the most important stakeholders (Grunig et al., 1995; Huang, 2000; Sriramesh et al., 1999).

A country's economic development also affects the practice of PR. A growth in economic sectors will trigger other economic factors such as more supporting organizational players, more competition, more stakeholder involvement, and more challenges in which the roles of PR is required. A developing country tends to have more public sector enterprises than developed countries, where private sectors play a bigger role in advancing the development. The public-sector-based economics will challenge PR practitioners regarding how to manage relationships with governmental sector as the most important stakeholder.

A political system aligns with economic development and level of activism. A country's level of activism directly affects its political condition and economic development. As noticed in some countries, there are more types, levels, and frequency of activism-related activities— e.g. rally, demonstrations—in a country whose political and economic systems are still evolving. Although scholars have noticed how the degree of activism practically challenges and shapes PR practice, Sriramesh and Vercic (2003) highlight the missing theoretical aspects of this relationship and therefore recommend more studies on it. Labour activism and social movement are both dynamics following the socio economic and political condition of a country so that organizations with its PR needs to always the nature of activism prevalent in their society and determine how it influences its PR practices. Legal codes are more explicit in western democracies countries than in

eastern areas, where the legal structures may appear to be more nebulous and embedded in the social or religious codes, possibly affecting the concept and practice of PR (Krishnamurthy Sriramesh & Vercic, 2003). In developing countries, however, there are great concerns on issues related to law enforcement like transparency, corruption, nepotism, and collusion, which may also affect the professional practice of communication and build relationships.

Nowadays, PR development has recently demanded deeper empirical studies on the extent to which ‘contextual factors’ affect PR practice. Issues of cultural differences influence global PR practice (Domm, 2014). The way PR communicates and builds relationship must consider local, regional, and national cultural aspects because communication both affects and is affected by culture (Sriramesh & Vercic, 2003). They insist that as business has spread across borders, an understanding of societal cultural determinants is highly required such as techno-economic and social structure, ideology or values, norms, worldviews, knowledge, philosophies and religious principles, and the personality and traits of individuals of a society. Along with the determinants, dimensions of societal culture are also critical to understand, such as power distance, collectivism, masculinity-femininity, uncertainty avoidance, long-term orientation (Confucian dynamism), and interpersonal trust (ibid.). Therefore, scholars across globe have long studied the interlinkages between culture and PR practices in different cultural context. The first global study (outside of USA, Europe and Canada), in India, Greece, and Taiwan, indicates how the local culture has triggered the emerging of two additional PR models—personal influence and cultural translation or cultural interpreter (Grunig et al., 1995). A study in Indonesia also indicates how the personal influence model is intensively applied, particularly in the mining industry (Yudarwati, 2011). These two new PR models tend to emerge more in Asia than in the west, as indicated by Gupta and Bartlett (2009), who compare PR practice in India and Australia. They report that the personal influence model plays a far more significant role in India than in Australia; India values personal relationships more than Australia, where institutional relationships are more valued than personal ones (Gupta & Bartlett, 2007).

A culture can be conceptualized as high- or low-context culture (Hall, 1990 as cited in Puspa, 2007). The characteristics of high-context cultures are covert and implicit messaging, internalized messages, non-verbal coding, reserved reactions, distinct in- group and out-group categorization, strong people bonds, high commitment, and open and flexible timings (Hall, 1990 as cited in Puspa, 2007). On the other hand, low-context culture is identified with overt and explicit messaging, plainly coded messages, verbalized details, reactions on the surface, flexible in-group and out-group categorization, fragile people bonds, low commitment, and highly organized timings (Samovar & Porter, 2001; Lustig & Koester, 1999 as cited in Puspa, 2007). Asian countries, including Indonesia, are usually characterized as high-context cultures.

Understanding media characteristics in a specific country is also very important for PR professionals to find best ways of providing information to and creating dialogue with stakeholders as well as to monitor their ‘movement’ in media. A specific country with its local culture is also characterized by its media practice such as nature, ownerships, degree of control, diffusion, access, types of media (new media, mass media, traditional or indigenous media, community preferences, value and trust, people degree of literacy, other localized trends, advantages and disadvantages of how PR professionals use media to communicate) (Sriramesh & Vercic, 2003). A study indicates that people in Korea and Japan are sceptic about any information communicated directly by companies but much more accepting about information delivered by a third party, mainly media (Grunig et al., 1995).

Companies are exploring special ways of having mutual relationships with media as a third party that can communicate on behalf of the companies. A recent PR study in Asia indicates how the ‘media environment’ there is significantly different from that in the west, with ‘level of government control’ as the foremost factor (Domm, 2014). There is a greater concern about journalistic freedom, ownership issues, the extent of government ownership and direct or indirect control, the extent of ethnic audience segmentation, the shift from traditional mainstream media and to evolving social online media channels, which all have shaped the PR practice (Domm, 2014). Language differences between

company headquarters and host countries considerably affect the PR practice (Molleda et al., 2015; Wakefield, 2007). The language use for PR—specifically corporate slogans, marketing, advertising, and translation of organizational materials— must adapt to international, regional, and local standards because in some cases, language inappropriateness may trigger problems (Domm, 2014; Taylor, 2000). There are also macro-level organizational variables that influence the decision on standardization and localization of international PR practice, such as the complexity of the organization, its corporate culture, shared expectations of managers and practitioners about PR, and PR participation in organizational decision-making (Grunig, Grunig, & Toth, 2007; Molleda et al., 2015).

The globalization era and rapid development of technology significantly affect the practice of PR, especially in international context. The widespread onset of the internet and its effects on communication in MNCs and the increasing usage of the internet by activist groups to place additional and direct pressure on MNCs that do not meet the activist's expectations, have critically influenced PR practice, especially in international context (Wakefield, 2007). Considering the great impact of internet in spreading news, especially on company misconducts, organizations must be transparent and truthful because in the internet era, nothing is unknown to the public (Wakefield, 2007).

There have been regular empirical studies on the extent to which contextual factors affect the PR practice (Sriramesh & Vercic, 2003) or even 'beyond culture'—i.e. more focused on how cultural values and cultural distinctiveness influence how communication is strategically planned and executed (Domm, 2014). Scholars have long noted how the concepts and principles of PR, which originated in western countries, still need more adaptation to some extent when applied in other regions such as Africa and Asia. In addition, the shift of economic power from western or European countries to Asian countries like Japan, South Korea, China, and India, especially the emerging potential markets of Southeast Asia (Singapore, Malaysia, The Philippines, Thailand, Vietnam, and Indonesia) has also challenged the practitioners. A PR study in Southeast Asia lists five main critical issues faced by PR practitioners, namely different infrastructure levels,

linguistic problems, the structure of national, regional, and local languages, education level of both PR people and the targeted community, media system, political uncertainty, and ethical conduct (Domm, 2014).

2.2.7. Corporate Communication in Indonesia

This sub-chapter highlights the practice of corporate communication in Indonesia. It describes the contextual characteristics of Indonesia and its relation to corporate communication, the overview of tourism as Indonesia's most important economic sector with Bali as the most important destination, and the practice of corporate communication in the Indonesian and Bali tourism sector.

2.2.7.1. Context of Corporate Communication in Indonesia

This section presents Indonesia's contextual factors such as economic development and infrastructure, political and legal system, media environment, activism, culture, and linguistic variation, and how those factors affect the practice of corporate communication. An important issue in corporate communication is the extent to which environmental factors of a specific region affects the practice. Corporate communication values and principles are developed based on western perspectives and require adaptation according to the environmental factors of a specific region. Because of this, studies in Asia confirm the emergence of two new PR models—personal influence and cultural interpreter (Grunig et al., 1995). Environmental factors include political and legal system, economic development, media, activism, and culture (Sriramesh & Vercic, 2003). In Southeast Asia, especially Indonesia, communicators need to understand 'beyond culture', and be more focused on how 'cultural values and cultural distinctiveness' influence the strategic planning and execution of communication (Domm, 2014). A PR study in Southeast Asia lists seven other critical issues: Different infrastructure levels, linguistic problems, the structure of national, regional, and local languages, education level of both PR people and the targeted community, media system, political uncertainty, and ethical conduct (Domm, 2014).

Indonesia is a country spreading over 17,000 islands, hundreds of ethnicities, traditions, local languages, and five different religions. The population grew at a rate of 15.8% from 2000 to reach 240 million in 2010, was 250 million in 2014, and is forecasted to be 263 million by 2020, making it the world's fourth most populous nation (KPMG Indonesia, 2015). Indonesia, with the largest market in Southeast Asia, was ranked as the world's 16th largest economy with GDP of USD 978 billion (IDR10,542.7 trillion) in 2014 with GDP per capital IDR41.8 million (USD 3,532) (KPMG Indonesia, 2015). Having gained independence in 1945, Indonesia sees itself as a developing country with multiple progressive development programmes in almost all sectors. With an average annual economic growth of 7%, Indonesia is seen as a promisingly growing market by western corporations, which are willing to invest and expand their businesses in Indonesia. In April 2014, the World Bank report rated Indonesia as already having the 10th largest economy in the world, contributing 2.3% of global economic output. The large population with prospectively increasing consumption base is a fundamental reason that many MNCs rank the country as the foreign investment destination of choice in Southeast Asia. Indonesia has a large domestic consumption base. The country's middle class, with increasing purchasing power, has grown substantially from 38% of the population (81 million) in 2003 to 56.6% (131 million) in 2010. It has become the platform for current economic growth and investment potential, making Indonesia so attractive to investors (KPMG Indonesia, 2015).

The uneven infrastructure development in Indonesia has been a major concern, especially for communication infrastructure such as computer ownership, internet access, mobile telephone network, with a concern about community communication habits and different types of information sources (Domm, 2014). Although internet usage in Indonesia has increased significantly throughout the years (from, 63 million in 2012 to 71.2 million in 2013 and 88.1 million in 2014 or 34.9% of the 252.4 million total population) (Asosiasi Penyelenggara Jasa Internet Indonesia, 2015), there is a development gap between the provinces across Indonesia. Most of the development is concentrated on the already developed islands such as greater Java, Bali, and the capital cities of the provinces. The internet infrastructure development in the regencies and districts outside greater Java and

Bali is still not good. Following the increased use of internet, social media has also become popular in the country such as Facebook, Twitter, Instagram, and Pinterest. Therefore, online business is mushrooming in Indonesia. Uniquely, Domm's (2014) study indicates the emerging trends of 'cyber-contacts' and 'virtual gathering', known as 'group discussion', through 'Blackberry Groups', 'Facebook Groups', Line Groups. and WhatsApp Groups among internet users, which certainly has many practical implications for practitioners planning outreach activities, including those regarding content design and screen display issues. Infrastructure also involves local transport conditions of traffic congestions, travel distance, and limitations of public transport (Nugroho, Putri, & Laksmi, 2012).

The political system and situation of a country influence the way public opinion is valued, and corporate communication practice does well when public opinion is well-valued. On the other hand, where a political system does not value public opinion, one-way or propaganda communication is more apparent. The development of PR in Indonesia strongly relates to the political situation, which can be categorized into five main developmental phases (Yudarwati, 2014). In the first phase, the emergence of national identity era (1900–1942), the early nationalists mainly used propaganda technique to build an identity and gain popular support. In the next phase, the Japanese occupation era (1942–1945), 'the Japanese used propaganda to get support from leading Indonesia figures to achieve their occupation goal' (Yudarwati, 2014). In the third phase, the Sukarno era (1945–1966), Sukarno, the first Indonesian president, used propaganda and public diplomacy at the international level to gain international legitimacy. It was also at this stage that MNCs started to operate in Indonesia and introduced PR practice in profit-based organizations (Yudarwati, 2014). This era was the starting point of PR development in business organizations in Indonesia. During the Suharto era of 32 years governance from 1966–1998, the PR only functioned to support the interests of the government and businesses of Suharto's cronies (Putra, 1997 as cited in Yudarwati, 2014).

PR was more apparent both in the private and the public sector especially after the issue of foreign and domestic capital investment law in 1967 (Putra, 1996 as cited in

Yudarwati, 2011). However, despite the increased growth of MNCs, in-house PR, mass media, agencies, and associations, there was no freedom of speech in this era because the government controlled the media content and forbade any forms of government criticism. Suharto's resignation in 1998 marked the new era in Indonesian PR, in which freedom of speech and expression became legal, the number of mass media outlets increased, and people became more concerned about the democratic system, protection of the law, and human rights (Yudarwati, 2011). Indonesia has ever since experienced a major change from 'an era of suppressed public opinion' to the 'legalized freedom of speech era' (Ananto, 2004 as cited in Yudarwati, 2011). Reformation has continued until the present time to give people more power in the process of political and economic decision-making (KPMG Indonesia, 2015); this offers more chances of the modern PR practice of transparency.

A political system also closely relates to the level of activism. There are more types, levels, and frequency of activism-related activities—e.g. rally and demonstrations— in a country whose political and economic systems are still evolving. Labour activism and social movement are both dynamics following the socio-economic and political condition of a country; thus, organizations need to always monitor the nature of activism prevalent in their society and determine how it influences the PR strategy. Indonesia's major cities have a lot of activism movements, mostly related to labour systems and salary, environment, public transport, and mass media. Media environment is the essential contextual factor for corporate communication. Media characteristics include nature, ownership, degree of control, diffusion, access, types of media (new media, mass media, traditional or indigenous media), community preferences, value and trust, people's degree of literacy, other localized trends, and advantages and disadvantages in terms of how communication professionals employ media to communicate (Sriramesh & Vercic, 2003). In Asia, the media environment is significantly different from that in the west; here, the level of government control is the foremost factor (Domm, 2014). There is greater concern about journalistic freedom, ownership issue, the extent of government ownership and direct or indirect control, the extent of ethnic audience segmentation, the shifting relationship between traditional mainstream media and rapidly evolving social online

media channels with local authorities, which all have shaped how corporate communication is practiced. The landscape of media industry development in Indonesia is highly dynamic but still contradictory, in light of some issues on the increased media oligopoly, concentration of ownership, region-based community media, and advances in media and technology alongside relatively low media illiteracy among citizens and low quality of media content (Nugroho et al., 2012). The conglomeration had characterized media industry development, leaving the audience as mere consumers rather than rights-bearing citizens, which both endangers the public role of the media and deliberately renders citizens insignificant in shaping the workings of the media.

The media preference in Indonesia is dynamic and interesting in terms of how people search for information and entertainment. Although new (digital) media is increasingly preferred over traditional media like radio and printed newspapers, especially in major cities, television remains the main source of information. Ownership of household personal computers (PCs) trebled between 2005 and 2010, and regular access to the internet rose from 5% in 2005 to 32% in 2012. With 64% of internet users using social media, it is not surprising to see that the spread of information through social media is so remarkable compared to mainstream media (Nugroho et al., 2012). The internet has become an instrumental infrastructure in which the media industry must face new challenges in media technology—convergence and digitalization. Media industry has not grown with adequate media infrastructural development and access because the developments are still concentrated on the three main islands—Java, Sumatra, and Bali—causing relatively low media literacy among citizens (Nugroho et al., 2012). Interestingly, big cities with advanced infrastructure prefer to access entertainment and information through internet-based media while the traditional media of television is still preferred in the rural areas. Regional and local communities are still fond of local media such as community radio and printed media (Nugroho et al., 2012). The local press has risen in some provinces and regencies, which indicates that newspaper growth marks a tendency toward decentralization, where people no longer focus on news from Jakarta but instead on the news of the region where the media originates. Interestingly, media trust in Indonesia has always been high—the highest not only among Asian countries but also in

the world. The media trust level in Indonesia in 2015 is 80%, compared to the world's average media trust level of 51%, followed by UAE (79%), India (76%), USA (41%), and Turkey (20%) (Edelman Indonesia, 2015). This means that media in Indonesia is still trusted by the community in search of information and news. The varied infrastructural development and the modern and traditional media preference wrapped by linguistically and culturally different communities across regions have challenged PR in seeking best ways of providing information and building relationships in Indonesia. Lock (2015) highlights the importance of understanding the current media landscapes and the integration of traditional and latest platforms and channels of communication for achieving the organization's communication and business goals.

Another unique characteristic of Indonesia is culture. Indonesia has one of the most complex cultures to understand and penetrate because while it embraces modernity, its business, political, and community culture continues to be flavoured by tradition, overlaid with the structures of endemically corrupt authoritarianism (Kemp, 2001). Indonesia is characterized as a high-context culture (Puspa, 2007) with a high degree of collectivism, uncertain avoidance, masculinity, and power distance (Sutikno & Cheng, 2012). Similarly, Indonesia highly favours saving face, personal influence, power distance, human orientation and institutional collectivism, has medium characteristics regarding performance orientation and assertiveness, and is low on future orientation (Hoffmann & Hamidati, 2016).

Based on Hall's (1990) observation, Indonesian culture favours covert and implicit messaging, internalized messages, non-verbal coding, reserved reactions, distinct in-group and out-group categorization, strong people bonds, high commitment, and open and flexible timings (Puspa, 2007). Indonesian culture is characterized by the so-called 'Gotong Royong'—mutual assistance especially at the level of local communities which highlights the importance of personal relations within a collectivist setting (Goodwin and Giles, 2003 as cited in Hoffmann & Hamidati, 2016).

Another cultural value is that Indonesian people are likely to 'take great efforts not to offend others' because it is important to 'save face'. It is thus not appropriate to have direct, open, and public confrontation that could cause loss of face. The perception of the face-saving culture correlates with reluctance to pursue attention-grabbing provocative communication strategies (Putra, 2016). With strong values and connections of personal and societal relationships, personal influence and cultural interpreter models of PR are apparent in Indonesia. These two models exist in organizations that use local professionals to add cultural sensitivity to their communication efforts and serves as an explanation for the PR practices, which are influenced by the social and cultural aspects as in several other Asian countries (Puspa, 2007; Yudarwati, 2011).

The use of personal influence model is more significant in Indonesia because personal relationship is valued more than institutional relationship (Gupta & Bartlett, 2007). This model requires having personal relationships with strategically placed individuals, such as media members and officers in government departments and municipal or tax offices, to get favourable treatment for their organizations (Bardhan & Sriramesh, 2006). In this model, the organization assigns PR practitioners as consultants and interpreters whose role is to deal with the community's daily issues. This model is suitable for an organization that conducts business in another country as well as local multicultural organizations (*ibid.*). The PR function in a mining company in Indonesia, for example, was found to mainly focus on building relationships with the community in order to secure business and attract more buyers for company shares—i.e. building community relations (Yudarwati, 2011).

However, Indonesia, with its closed system of social environment and a high-context culture dominated by authoritarianism, poses difficulty in practising two-way communication principles, thus causing Indonesian PR to remain as a publicity function or propaganda (Ananto, 2004 as cited in Simorangkir, 2010). There are also concerns about issues of law enforcement such as transparency, corruption, nepotism, and collusion, which affect professional practice. Language is an important issue in Indonesia, especially the critical need to consider the composition and structure of diverse local languages compiled

into one formal language of the communication campaign (Domm, 2014). There are more than 700 active local languages across Indonesia. Although there is an official national language, hundreds of local languages are extensively spoken across the provinces—Javanese counts for 100 million speakers in Java island alone. As a result, the construction of a national language must be well-prepared and requires culturally and socially sensitive linguistic adjustments in order to be well-understood and accepted by all communities across the archipelago.

As Domm (2014) carefully notes, in Indonesia:

‘language use is a matter which needs to be approached deliberately and with careful forethought—not only taking account of what language can be understood by a particular target public but sometimes also what will be the most effective, respectful and appropriate use of language and mode of delivery in each situation, given the complex considerations of education levels, differences in dialect, local cultures, religious and political sensitiveness, and other factors which might be less evident than they first appear to an outsider (Domm, 2014, pp. 364–365).

The unique environmental characteristics have challenged communication practitioners to create the most adapted strategy to contribute to business success in Indonesia. Corporate communication principles, which emerged in the west, need a range of specific adaptations for successful implementation. The industry also influences the practice of corporate communication. Each industry has different contextual factors and requires specific communication strategies. However, there are very few studies involving all types of organization and industry (Yudarwati, 2014), including Yudarwati’s (2011) study on the mining industry and Putra’s (2006) study on tourism in Bali. Tourism is a complex industry, addressing people’s traveling activities across regions, involving multiple stakeholders—including customers, government, society, environment—and different business sectors such as accommodation, tour operators, transportation, restaurants, tourist attractions, etc. There are significant differences in the practice of corporate communication across industries—for example, in automotive, mining, and tourism industry—in terms of stakeholder involvement, contents, methods, channels, etc.

2.2.7.2 Tourism Industry in Indonesia and Bali

The tourism sector has always been promising due to the globally improved economic condition and people's increased desire to travel to different regions across the globe. International tourist arrivals are expected to increase by 3.3% per year from 2010 to 2030 to reach 1.8 billion by 2030 (World Tourism Organizations [UNWTO], 2014b). Travel and tourism accounts for 9% of GDP and 260 million jobs around the world (World Tourism Organizations [UNWTO], 2014a). The development of the tourism sector keeps on increasing also with greatest figures exist in Southeast Asia with economic and employment growth being at 7.9% and 4.1% respectively where Indonesia is included in this list (World Travel and Tourism Council, 2015b). Between 2010 and 2030, arrivals in emerging destinations (+4.4% a year) are expected to increase at twice the rate of those in advanced economies (+2.2% a year) (World Tourism Organizations [UNWTO], 2014b). Tourism plays a critical role in Indonesia's economic development. Tourism's GDP contribution (9.3%) is the third after agriculture (24.0%) and mining (11.5%), followed by other sectors such as chemical manufacturing (7.8%), retails (7.0%), financial services (6.8%), banking (6.1%), education (5%), and automotive manufacturing (1%) (World Travel and Tourism Council, 2015b). Recent tourism trend is positive in Indonesia due to significant foreign visitor arrival. For the last five years, foreign tourist arrival has increased from 7.65 million in 2011 to 8.04 million in 2012, 8.80 million in 2013, 9.44 million in 2014, and reaching 9.73 million in 2015 (BPS Statistics Indonesia, 2015). Travel and tourism generated, directly and indirectly, 8.4% of employment in Indonesia in 2014. For every job directly in the travel and tourism sector, nearly two jobs are created on an indirect or induced basis, making its linkages stronger than in the education, retail, and agriculture sectors (World Travel and Tourism Council, 2015b).

Figure 2.2.

Foreign tourist arrivals in Indonesia, 2007–2015. Adapted from Statistical Yearbook of Indonesia 2015 (BPS-Statistics Indonesia, 2015).



Indonesia is the world's largest archipelago nation, having over 17,000 islands, five officially recognized religions, hundreds of different native ethnic groups, and active local languages, offering a great diversity of unique and distinctive cultures and attractions. With over 250 million people, Indonesia's population is the fourth largest in the world. Tourism is a huge and complex industry providing a great variety of products and services; it integrates a large number of supporting activities such as transportation, accommodation, food and beverages, entertainment, garments, construction, shipping, ICT, etc. Tourism is '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' (World Tourism Organizations [UNWTO], 2014b). The alliance of top global business leaders forms an organization called World Travel and Tourism Council (WTTC), consisting of industries such as airlines, airports, hotels, cruise lines, travel agencies, tour operators, and travel technology suppliers. The tourism industry itself consists of all firms, organizations and facilities intended to serve the specific needs and wants of tourists, which can be grouped into six main sectors—namely tourism marketing, carriers,

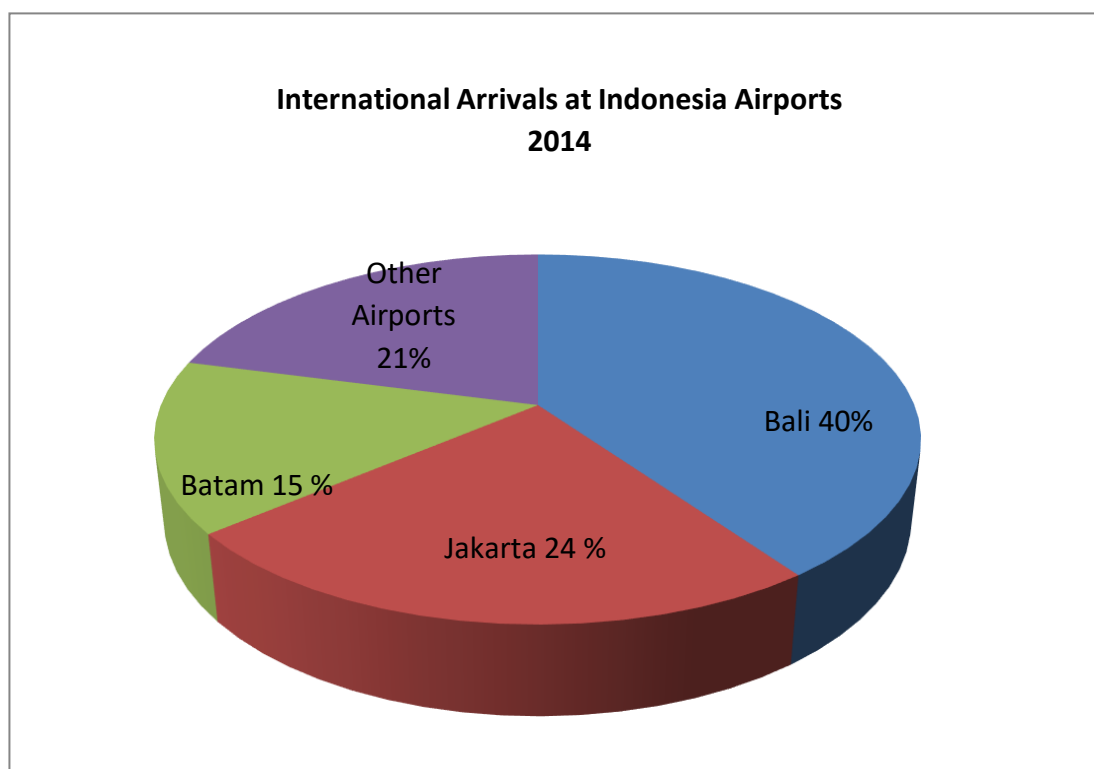
accommodation (lodging in USA), tourists attractions, attractions, and miscellaneous services and regulation (Lelper, 1979).

However, tourism is a competitive sector in which all the world's regions attempt to improve their destinations to attract more visitors. Indonesian tourism experiences have obstacles that discourage visitors from visiting Indonesia—such as less emphasis on environmental sustainability, safety, and security concerns, specifically the business cost of terrorism, lack of adequate infrastructure particularly in the eastern parts, lack of inter- and intra-island connectivity, and uneven education level across the country, especially foreign language proficiency (Investment Indonesia, 2016). Apart from infrastructure, education also forms an obstacle. Although most native people working in the tourism sector on the island of Bali as well as in the luxury hotels of Jakarta are fluent in English (and sometimes even other non-Indonesian languages), natives in the more remote areas of Indonesia have difficulty in communicating with tourists.

Although Indonesia has 34 provinces, Bali, Java, and Batam regions still dominate the tourism sector. International tourist arrivals at Indonesian airports are dominated by Bali's Ngurah Rai international airport (40%), Jakarta's Soekarno-Hatta international airport (24%), and Batam international airport (15%). Therefore, the Indonesian government has attempted to create a specific strategy to accelerate the development of new destinations and integrate them with developed destinations like Bali, Jakarta, and Batam. The 10 new destinations are Medan, Great Kepri, Great Jakarta, Bandung, Jogjakarta, Solo, Semarang (Joglosemar), Banyuwangi, Great Bali, Lombok, Makassar, dan Bunaken, Wakatobi, and Raja Ampat (Tempo, 2015). As a part of the destination-approach strategy, the government has also identified seven special categories to promote Indonesian tourism—namely culture and heritage, nature and ecotourism, sports, cruise, culinary attractions and shopping, health and wellness, and MICE (meeting, Incentives, Convention and Exhibitions) (HVS, 2015).

Figure 2.3.

International visitor arrivals to Indonesia by port of entry 2014, Adapted from *Statistical Yearbook of Indonesia 2015* (BPS-Statistics Indonesia, 2015).



The Indonesian government has attempted a number of strategies to boost the tourism sector. The present strategy is a new policy on a free tourist visa, access by cruises and yachts, infrastructure development, free visa-access policy, new tourism destinations across Indonesia (to avoid dependence on Bali), and updated integrated promotional campaigns. Under the Presidential Regulation Number 69/2015, foreign visitors from 30 countries are permitted to enter Indonesia visa-free for 30 days at certain immigration checkpoints across Indonesia such as Jakarta, Bali, Medan, Surabaya, Batam, Bintan, Sekupang, and Riau (HVS, 2015). Indonesia also integrates tourism with ‘creative economy’ to boost growth. Indonesia is the only country to use the term creative economy—e.g. the Ministry of Tourism and Creative Economy, formerly known as Ministry of Culture and Tourism. The emergence of the term Creative Economy indicates how the government is optimizing the creative economy sector, apart from the country's natural and cultural heritage (Atsmara, Mitra, & Kusuma, 2014). In an attempt to improve

economy through travel and tourism, the Indonesia government has also maximized the great potential of domestic tourism by issuing a government policy related to ‘collective leave’—longer holidays so that people, especially in major cities like Jakarta, Surabaya, and Bandung have more days to travel across Indonesia (Parantika, 2015). This policy not only increases travel and tourism activity but also spreads the distribution to more regions in Indonesia, beyond major Indonesia cities. Tourism in Indonesia is still promising, as characterized by the nation’s economic growth and fast-growing middle-class population, which has led to increasing demand for accommodation and other tourism services (HVS, 2015).

Bali, one of the Indonesia's 34 provinces, has long been one of the world's major tourist destinations and Indonesia's main gate for tourist visits, both international and domestic. Tourism is the most important revenue generator for Bali. Compared to other Indonesian provinces or destinations, Bali gets the highest investments in tourism-related businesses such as accommodation, tour operators, restaurants, tourist attractions, theme parks, event organizations, and countless supporting businesses such as transportation, retail, and shipping. Development in Bali is more or less equal to that in some other major regions of Indonesia such as Jakarta, Surabaya, and Bandung, but is mainly based on tourism. Accordingly, businesses in Bali are directly or indirectly related to tourism, such as hotels, tour operators, airlines, restaurants, transports, theme parks, tourist attractions, etc. The number of tourists visiting Bali is nearly two-third of the total number for Indonesia. In 2014 for example, Bali had 3,766,638 visitors, nearly 40% of Indonesia’s total visitors (9,345,411). In 2014, it contributed 3.2% of the country GDP, which was forecasted to rise to 6% in 2015, reflecting the economic activity generated by tourism-related activities such as accommodation, airlines, tour operators, restaurants, and leisure activities (World Travel and Tourism Council, 2015b). Tourism remains promising in Bali. The number of tourists has been significantly increasing from 2,756,579 in 2011 to 2,892,019 in 2012, to 3,278,689 in 2013, to 3,766,638 in 2014, to 4,001,835 last year (BPS Statistics Indonesia, 2015).

Bali has always generated the highest tourism-based revenue in the country. Bali is the gateway, barometer, and centre of excellence for Indonesia tourism. Bali, called the

Island of Gods, the Island of Paradise, the Island of Thousand Temples, the Morning of the World, and the Last Paradise on Earth, is the best and most visited island not only in Indonesia but also in Asia-Pacific and even the world. Bali is the main gate of Indonesian tourism. Bali is the place where nearly all other Indonesian provinces have their representative offices to encourage tourists to visit their places afterward. Souvenirs from nearly all provinces in the country are available in Bali, which acts as the main sales and marketing gate. Tourism is both directly and indirectly related to Bali's economy of the informal and formal employment sector. Tourism is the backbone of Bali's economy. Tourists are attracted by Bali's unique culture, tradition, people, amazingly beautiful sceneries, beaches, volcanoes, lakes, rice fields, and many others. Tourism is the largest business sector in Bali because of its limited natural resources, inadequate market size to develop a feasible manufacturing industry, since tourism-related industry is usually less skill- and labour-intensive, Bali's cultural and natural diversity and its accessibility due to its geographical position act as a tourist appeal (Budarma, 2011). Bali and tourism seem to be supporting each other. Tourists are attracted by Bali's unique culture, tradition, people, beautiful sceneries, beaches, volcanoes, lakes, rice fields, and many others. Considering Bali's lack of natural resources, Bali's cultural and natural diversity and its accessibility due to its geographical position act as a tourist appeal (Budarma, 2011). The tourism sector contributes the most to Bali's income. In 2014, accommodation, food, and beverages contributed 23.08%, followed by agriculture, forestry, and fishery (14.64%) and transportation and warehouse (9.08%). The construction sectors contributed 9.02%, wholesales and retails 8.27%, manufacture 6.38%, information and communication 5.14%, governmental administration 5.00%, education 4.77%, and real estate sector 4.35% (Bali Statistics Agency, 2015).

Bali is popular mostly because of its diverse nature-based attractions: Beaches, rivers, mountains, forests, lakes, rice-fields, culture, and tradition with tropical weather and affordable prices. Tourists visit mostly for leisure, business, and MICE. MICE, with its 20% annual growth, contributes 30–40% of the hotel income because—unlike ordinary travellers who stay at most nine days—MICE participants can stay for up to 12 days (Bali Travel News, n.d.; CEI Asia, 2015). Apart from the booming of MICE, Bali tourism has

also experienced a slight shift in travel purposes, from culture to modern activities. A recent study indicates that 56% tourists travel to Bali for lifestyle, shopping, and enjoying modern manmade attractions like amusement parks, compared to 22% for cultural activities and another 22% for nature-based activities (beritadewata.com). Regarding spending, accommodation makes up 26.69% of the visitors' total spending, followed by food and beverages (18.53%) and shopping (14.80%) (kompas.com). Visitors are mostly from Australia (26.33%), China (15.57%), Malaysia (5.99%), Japan (5.77%), Singapore (4.77%), and other countries (41.57%). Infrastructure development, especially ICT, is very good in Bali as seen from the increased number of users of the internet and its penetration. As in other main regions, however, the high use of internet in Bali is mainly for social media (88.4%), accessing news (82.2%), downloading entertainment content like music and videos (64.9%), online shopping (58.8%), and working (40.2%) (Muhajir, Sumberdana, & Wedra, 2012). Indonesia has always had among the highest number of users of social media such as Facebook, Instagram, and Twitter. Similar to the internet, media—both printed and electronic—has also significantly developed in Bali (television, radio, online media, etc.). To support tourism, foreign language media has also developed well in Bali. However, tourism and economic development in Bali are not well-spread across its eight regencies. The popular south Bali region of Denpasar, Badung, and Gianyar are where the tourism development is mostly centralized, along with investments, infrastructure, media, the internet, and revenue. Internet users in the south region number up to 95% (Muhajir et al., 2012).

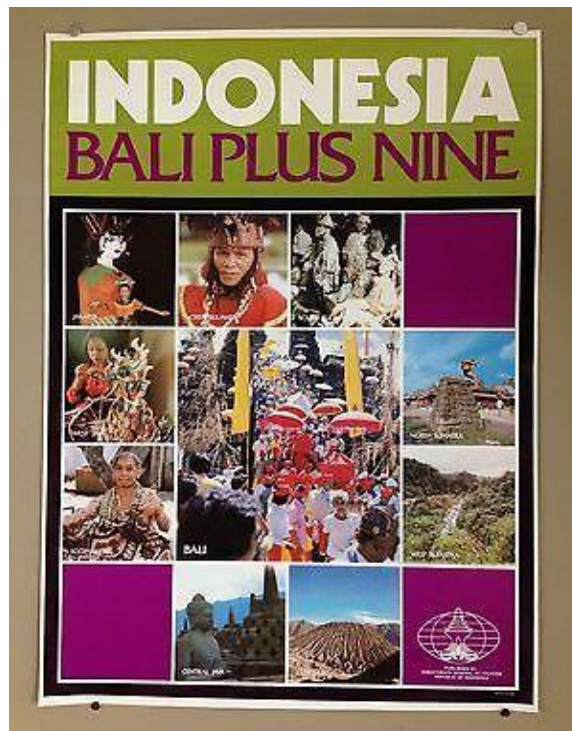
2.2.7.3. Corporate Communication in Indonesian and Bali Tourism

'Public Relations will be better understood in the way it is practiced in a particular environment and at a particular time' (Holtzhausen, 2000, p. 107 as cited in L'Etang et al., 2007).

The current development and trend of travel and tourism industry has proved itself to have switched from destinations in developed and western nations to destinations in least-developing and developing countries situated in the east. African, Asia, and Southeast

Asia regions are considered to belong to the later category. Corporate communication practice by tourism companies in Bali is worth to study considering the unique characteristics of tourism industry such as the stakeholders involved and nature of business. The practice of corporate communication in Indonesian tourism started in the 1900s with a traditional form of marketing communication, when the Dutch began to promote the island of Java by creating posters to attract tourists (Parantika, 2015). This traditional tourism promotion continued when the Dutch started creating more tourism posters to promote other destinations in Indonesia such as Bandung, Semarang, Yogyakarta, Bali, and Sulawesi. Since then, corporate communication in Indonesian tourism has continued with a general focus on marketing communication for promotional purposes. State organizations communicate information about the nation, provincial or the regional-state organizations about their local destinations, and tourism industries about their brand, products, and services along with the destinations where their business entities are located. One of the communication challenges for Indonesian tourism is the integration of nation (state) branding, regional destination branding, and private business branding. It relates to how the state government, regional government, and tourism businesses create and communicate the brand of the nation, regional destinations, and their company integrated into ‘one single identity’—considering that Indonesia has more than 17,000 islands, 250 million people, 34 provinces with different ethnicities, cultures, native languages, and traditions. Worldwide, for example, people are still not aware that Bali or Papua is in fact part of Indonesia. People still think Bali and Indonesia are different regions or destinations. It is admitted that even now, Bali is more popular than Indonesia itself. A common question earlier was ‘Where in Bali is Indonesia located? Indonesia has attempted to communicate that Indonesia is not just Bali through statements: ‘Indonesia, there is more than Bali’ and ‘Indonesia, Bali and Beyond’. There has long been a long and continuous effort to communicate that Indonesia is not merely Bali but also has other provinces and thousands of island. Tourism promotional materials have been designed to emphasize that Bali is in fact a part of Indonesia, which has various other interesting destinations. As seen in Figure 2.6, in 1978, the state government launched 10 tourist destinations under the slogan ‘Indonesia, Bali Plus Nine’ (Picard, 1992; The Orama, 2016). Indonesia's nation-branding has continuously changed, with Visit Indonesia, Truly Indonesia, and Wonderful

Indonesia. Indonesian tourism requires more integrated communication, especially for PR functions, and demands more strategic collaborations and alliances with other countries in Asia (Wiadi, 2009). Bali remains Indonesia's most attractive tourist destination and the main gate of Indonesian tourism.



Retrieved 13.09.2016, from

<http://ark.digitalcommonwealth.org/ark:/50959/vd66w330z>

Figure 2.4. Indonesia Bali Plus Nine. (n.d.). Retrieved 13.09.2016, from <https://s-media-cache-ak0.pinimg.com/564x/8a/e6/27/8ae62782c3524feba38a3f7353e1f7c6.jpg>.

Corporate communication practice in Indonesian tourism has gone through some interesting phases, related to changes in tourism trends. The trends in global tourism in general and Indonesian tourism specifically in the last 15 years indicate the increased need for PR, for both the industry and its 'players', such as tourist destinations, hotels, transportation, etc. (Putra, 2006). PR, in addition to marketing, plays an important role in maintaining or regaining image and reputation. Hospitality industries like tourism require PR in building and maintaining the positive image of the destinations and related

businesses as well as maintaining good relationships with the public, especially customers. PR, as a communication strategy, assists organizations in improving the quality of relations with different important types of public. A hotel having good relations with media, for example, easily has its programmes communicated. PR shapes Indonesian tourism in terms of press relations, product publicities, corporate tourism communications, lobbying, counselling, seminars, conferences, publications, events, sponsorships, speeches, and news conferences (Wiadi, 2009).

In the 1990s and 2000s, the roles of PR, especially crisis communication, gained importance in Indonesia because of some global and regional threats that negatively affected the tourism industry, including the Gulf War (1990), Asian financial crises (1997), 9/11 in USA (2001), Bali bombing (2001, 2005), Asian tsunami (2005), and H1N1 virus (Putra, 2006, 2010). The 9/11 tragedy in USA in 2001, for example, is considered as the worst event to affect global tourism industry by causing trauma and fear among people, discouraging travel. When a crisis occurs, accurate, fast, and effective information is highly required. Decisions have to be taken, executed, and communicated, which is a challenge for PR officers, who act as the medium to communicate a destination's policy so that good relations with the public can be maintained (Putra, 2006). In other words, crisis demands more communication activities by applying PR principles. After the 9/11 tragedy, tourism managers redirected their communication strategies by applying more PR tactics to regain the people's lost trust and for promotional purposes (Fall, 2004 as cited in Putra, 2006). Similarly, the image of Indonesia and Bali during a series of crises was successfully restored by improving local security systems, developing tourism issues and crisis management plans, supported by strategic promotional and PR approach (Putra, 2010). PR as a management of communication between a destination and its public is very important for Indonesia to maintain its image and reputation as a peaceful tourist destination (Putra, 2006).

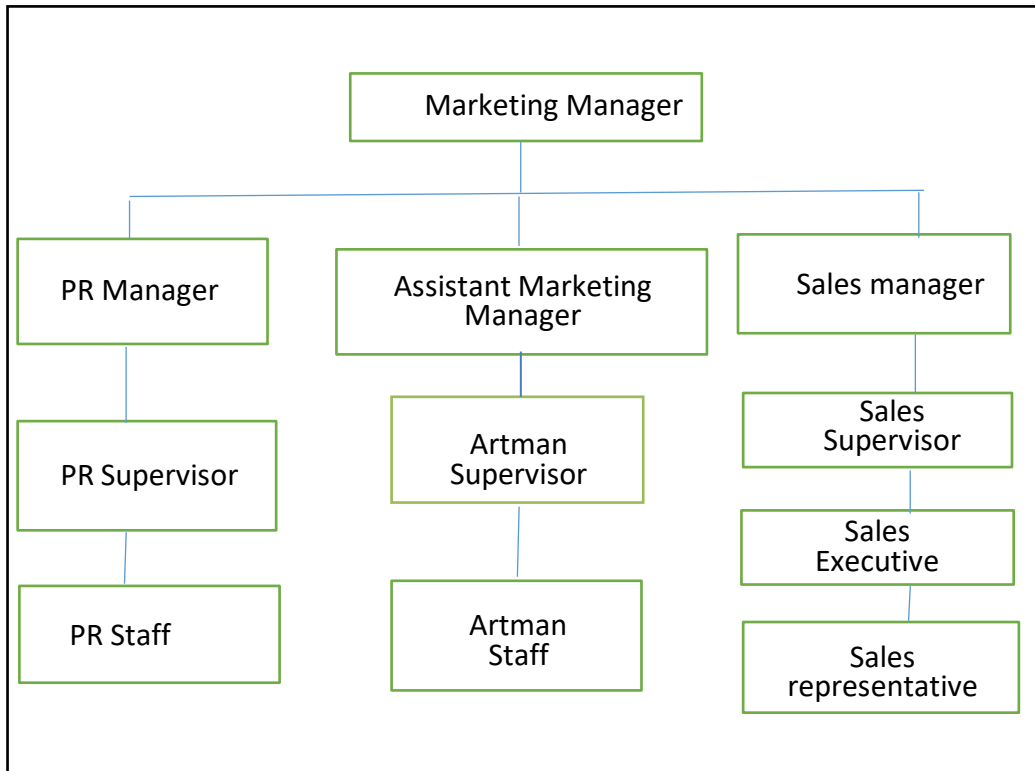
The decade following 2010 saw increased communication practices related to environmental and social conducts or CSR. This trend in CSR-related communication happened especially because of the rising issues of global warming and climate change,

due to which tourism industry experienced an increased demand from stakeholders for responsible and sustainable business conducts (Putra, 2011). The tourism industry is one of the business sectors alleged to contribute to global emission, pollution, and environmental and social degradation because of travelling or holiday activities of people. The stakeholders have demanded that tourism industry makes more environmental and social contributions to the society and environment in which the tourism business operates. Therefore, it raises the practice of CSR and community relations. The way tourism companies communicate environmental and social conducts has also changed over time. The approach, method, channels, and content communication also vary significantly. There are a number of different terms used by the companies for the ways they communicate CSR such as CSR reporting, sustainability reporting, responsible tourism reporting, ethical reporting, investor relation reporting, community relations reporting, philanthropic reporting, and environment, social, and governance (ESG) reporting. Sandy's study (2013) in a hotel in Bali explores the roles of PR in CSR communication. She found that the hotel mostly conducted programmes related to publicity and public communication. The hotel also involved the employees in conducting CSR programmes. Tourism business should always communicate CSR through effective PR so that 'there is a balance between the private interest of the organizations and the interest of society' (Grunig, 1992 as cited in L'Etang et al., 2007, p. 86).

Corporate communication in tourism companies generally happens in the sales and marketing department. The organizational structure integrates the functions of marketing and PR in one department namely sales and marketing department. Marketing and PR coordinate the communication roles, strategies, and functions to meet company's business objective (see figure). While marketing focuses on introducing company's products and services, PR is more focused on building and maintaining relations with multiple stakeholders (customers, society, employees, government, and shareholders) as well as maintaining the company's image and reputation.

Figure 2.5.

Structure of PR in a hotel in Indonesia (Kindangen, Mewengkang, and Harilama, 2015).



The tourism industry in Indonesia mainly practices (integrated) communication of marketing and PR with a little focus on internal communication. The integration combines the promotional functions of marketing related to destination, company, and product branding together with PR efforts to build and maintain relations with multiple stakeholders for good image and reputation. The practice of PR for internal communication is noted by Widiastuti (2010). Her study indicates how internal PR of a hotel contributes positively to employees' working spirit such as solidarity, sense of belonging, discipline, loyalty, and increased performance. PR strategy shapes tourism in terms of press relations, product publicity, corporate tourism communications, lobbying, counselling, seminars, conferences, publications, events, sponsorships, speeches, and news conferences (Wiadi, 2009). A study by Setiawan and Hamid (2014) in East Java shows how integrated communication is applied to promote a destination through some typical functions such as WOM, PR, personal selling, event management, exhibition, merchandise, publication, and

website. Similarly, Ruliana and Dwiantari (2015) also found a hotel in West Java that used marketing with PR approach to promote a new facility. The use of PR in a hotel is also noted by Permatasari and Sulistyningtyas (n.d.) in East Java, where media relations functions was mainly emphasized with one-way public information model of communication.

Other tourism sectors in Indonesia like tour operators also apply the principles of IMC in the form of personal selling, promotions through social media (Facebook, Twitter, and Path), website, and print media, brochures, leaflets magazines, PR, advertising, observation media, exhibition, sponsorship, interactive marketing, and customer information (Dhamayanti & Indriana, 2014). In addition, communication before and during a crisis and communication of environmental and social conducts have also gained importance in Indonesian tourism nowadays. Nearly all tourism companies communicate, to some extent, their initiatives in regard to workplace climate, community involvement, environment, ethics, human rights, governance, responsible market orientation, and stakeholder involvement.

Tourism in Indonesia has challenged corporate communication, especially marketing communication and PR, in relation to multi-cultural communication, ethics, safety, social responsibility, and globalization as well as more obvious functional aspects such as promotion and marketing support in which PR plays roles in constructing images of locations, activities, and identities (lifestyles). In tourism, PR is very important; it serves as a 'cultural intermediary', i.e. a bridge of engagement between the tourists, tourism, and the host (L'Etang et al., 2007). Tourism is an inter-cultural process and PR is a part of communication, which facilitates understanding of that process. Nowadays, due to advanced ICT, conventional tourist promotion is no longer enough and a breakthrough is needed in communication strategy and tactics (Fatanti & Suyadnya, 2015). Indonesia must communicate the nation branding of Indonesian tourism widely and digitally to target audience. The communication of Indonesian tourism branding must use digital communication approach to target markets through electronic and digital devices such as website, mobiles and tablets, and social media (Swaonline, 2013). According to a study,

65% tourists search for travel information through social media, 52% of Facebook users admit the influence of their Facebook friends' travelling pictures, and 33% tourists change their travel plan after seeing travelling pictures on social media as Facebook (Swaonline, 2013). Therefore, communication practitioners have to build strong online branding through digital communication such as websites and social media—Facebook, Twitter, and Instagram (Fatanti & Suyadnya, 2015).

Bali is one of the Indonesia's 34 provinces. Businesses in Bali mainly fall under tourism-related sectors like accommodation, restaurants, tour operators, and tourists-related services and facilities providers. Corporate communication and PR practice in Bali first originated in the colonialization era, when the Dutch attempted to promote tourism regions in their colony by setting up the first tourism office in Jakarta (Budarma, 2011). They then made their first promotional brochures and used Bali as an icon, mentioning it as 'the Gem of the Lesser Sunda Isles' or 'the Pearl of Indonesian Archipelago'. Tourism activity in Bali can be categorized into four parts—pre-independence (1920–1945); between independence and the civil war (1945–1965); post-war (1966–2002), and post-terrorist-attack (2002 to date) (Budarma, 2011, p. 39).

PR practice in Bali tourism is apparent but used mainly for promotional and marketing purposes; hence, its roles, functions, and programmes are generally blurry and seen as promotional activities (Putra, 2006). People understand PR as 'promotion' and 'marketing'. 'PR is defined as "communication to public," "promotion," "media relations," "maintaining image," "social activity" and all about the communication activity in an organisation' (Putra, 2006) Basically, all organizational communications, both internal and external, are what PR does. Therefore, in the hotel's organizational structure, PR falls the same department as marketing—namely sales and marketing department. Practitioners also deem the role of PR critical to maintain good relationships with key stakeholders. In a focus group discussion involving PR practitioners in some industries, nearly all participants mentioned the importance of maintaining good relationships with society and government. One participant said:

'Public relations should always establish a good relationship not only with the government and the media but also make an approach to the community. By embracing the community, it automatically engaged them. So, we could know if there was a complaint against the company's existence, especially the one standing in the middle of society. In any hotel activity at our hotel like beach clean-up, hotel anniversary and CSR, we always invite them to participate. It intends to generate the sense of belonging and togetherness. If the relations between the public relations and the community are good, it is not difficult to build tourism. In essence, the relationship must be mutually beneficial, synergistic and harmonious for both parties' (Bali Travel News, n.d.).

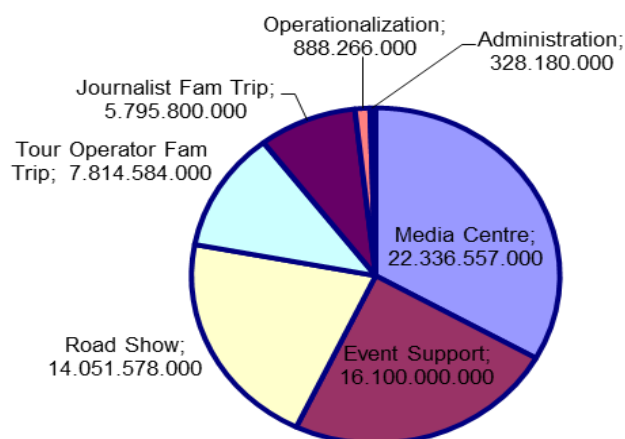
PR in tourism is also influential in gaining the trust of the community. As one practitioner explains:

'Holding public trust is very important. The ultimate weapon to prove that we are trusted is that our head serves as the guarantee' 'It is a bridge between the companies and the communities. It plays important role in establishing and maintaining harmony with society' (Bali Travel News, n.d.).

Figure 2.6.

Bali Recovery Program: Strategies and Budget (Putra, 2010).

Bali Recovery Program; Strategies and Budget



The roles of PR was critical particularly during the tourism crises period in 2001–2005, mainly because of the serial bombing and economic, political, and health-related issues. Various events have significantly affected tourism industry on a global scale such as Gulf War (1990), Asian financial crises (1997), 9/11 in USA (2001), Bali bombing (2001, 2005), and Asian tsunami (2005). The global tourism trend indicates the increased needs for PR to build, maintain, or regain (lost) image and reputation. This is because PR as a communication strategy helps destinations and organizations to improve the quality of relations with their important stakeholders such as employees, customers, governments, investors, suppliers, local community, media, and other parties on which the organizations depend. PR was intensively applied, mostly through active series of special events, extensive media relations, development of issues, and crisis management plan along with other strategic promotional activities, like the attempt to regain Bali's image and reputation as a safe and peaceful destination (Putra, 2010). As seen in Figure 1, the Bali recovery programme mostly related to restoring Bali's image by inviting world journalists to visit Bali and conducting a series of special events. Event management and media relations are two most important functions of PR. The Bali recovery group planned some recovery programmes such as media centre, familiarization trip for tour operators and journalists, road show, and event support. Media centre, as the most important function of PR, received most of the budget with IDR 22,336,557 (33.18%), event support got IDR 16,100,000 (23.92%), road show got IDR 14,051,578 (20.87%), tour operator familiarization trip got IDR 7,814,584 (11.61%), and journalist familiarization trip got IDR 5,795,800 (8.61%), while the rest went to operationalization and administration (Bali Travel News, 2006 as cited in Putra, 2010). The budget was mostly used for PR activities and media campaign through mass media. 'It is imperative for destinations to augment their crisis management plans with marketing efforts, to recover lost tourism by rebuilding positive image' (Sonmez, Apostolopoulos, and Tarlow, 1999 as cited in Putra, 2010). A study by Kumala and Angelica (2007) indicates how hotels combined PR and advertising communication strategy in the attempt to regain image and attract travellers during the bombing crises.

In spite of the apparent practices and roles, unfortunately, there has been very little study on PR in Bali tourism. The existing studies generally relate to basic roles of PR in

some tourist companies. Some studies tackle specific aspects such as crisis communication, CSR, or community relations and media relations. Sandy (2013) reports how PR of a hotel implemented CSR. The study shows that the PR department functioned as a communicator for the hotel CSR programmes and the hotel created a foundation to implement its CSR. Pertiwi and Ludigdo (2013) explain how the practice of CSR in a hotel heavily relates to the indigenous Balinese value of Tri Hita Karana (three values of relationship—between human and human, human and God, and human and environment). Muntadliroh's (2015) study is about green PR programme in a botanical garden in Bali. In terms of research methodology, most studies generally use qualitative rather than quantitative methods. Therefore, the analytical aspect is still general.

The field of CSR is increasingly attracting scholars' interests but not in terms of PR perspective. Instead, the studies are conducted more on the (sustainable) tourism field (the state, impact, and solutions for sustaining tourism) and on the accounting field of study (the impact on and relationship of CSR implementation with the company's financial aspects). As tourism stakeholders' expectation of CSR in terms of both implementation and information availability is more apparent, and CSR itself strategically contributes to PR success in building relationships with stakeholders, especially society, studies on CSR communication are urgently needed. Because communication is important for minimizing the gap between a company's CSR and the stakeholders' expectation and scepticism, it is worth conducting studies on how PR in Bali tourism companies communicate CSR.

The active development of types and models of tourism has also triggered the variety of stakeholders involved. Eco-tourism, culinary tourism, sports tourism, MICE tourism, spiritual tourism, health tourism, and spa and wellness tourism have certainly created a different group of stakeholders. Tourism involves a special relationship between consumers (visitors), governments, the industry itself, the environment, and local communities. For sustainable development of the tourism industry, the World Tourism Organization identifies the stakeholders according to their roles in sustainable tourism. There are nine groups of stakeholders: (1) international development assistance agencies, (2) national government, (3) local government and national bodies, private sector business,

(5) employees and related bodies, (6) NGOs (international, national, and local), (7) education and training bodies, (8) local community, and (9) consumers/tourists (World Tourism Organizations [UNWTO], 2013, pp. 20–21). However, the existing theories and review on stakeholders seem not to include the most important aspect of tourism—natural environment (Vijayanand, 2013), which raises the importance of natural environment to be critically reviewed, identified, and involved in the stakeholder management process through, for example, an independent environment audit. Bali tourism, therefore, needs to include ‘natural environment’ in the stakeholder's list because it is one of the tourists' main reasons to visit Bali. ‘Natural environment’ here does not only include Bali's two mountains, three lakes, many beaches, many rivers, valleys, unique-shaped rice fields, wildlife, forests, etc. but also the ‘manmade environment’, which greatly attracts tourists, like temples, caves, palaces, parks, and other tourism sites. In addition, Byrd (2007) emphasizes the importance of time consideration in identifying tourism stakeholders. He classifies the stakeholders into two main groups—host community and tourists—and again groups them in terms of whether they are in present or future state—i.e. the present tourist, the present host community, the future tourists, and the future host community. The present tourists are individuals or groups currently visiting Bali while the future tourists are those who are likely to visit Bali in the future (ibid.). Tourism organizations need to focus not only on attracting visitors at the present time but also on predicting the potential visitors' interest in the future time. Trends in tourism business tend to change over time due to some global factors such as economy, politics, climate change, health condition and lifestyle, which potentially affect people’s travelling decision.

Considering the unique characteristics and the high number of stakeholders and supporting sectors involved, tourism has challenged PR in relation to multi-cultural communication, ethics, safety, social responsibility, globalization, and other obvious functional aspects such as promotion and marketing support (L’Etang et al., 2007). PR is highly required in tourism as a ‘cultural intermediary’—a bridge of engagement between the tourists, tourism, and the host (L’Etang et al., 2007). However, she points out that tourism and destinations—more than goods and services in general—are very dependent on media images, making tourism exceptionally vulnerable to all kinds of risks and crises,

partly because of its intangibility. Tourism is a sensitive, highly demanding, and vulnerable industry, easily ruined by negative issues or crises. Bad events affect particular destinations, making travellers afraid to travel, including health-related outbreaks, political instability, natural disasters, economic recession, biosecurity threats, terrorist attacks, and local riots (see Fall, 2004; Henderson, 1999; Pratt, 2003; Ritchie, 2003 as cited in Putra, 2010).

As an industry that is highly dependent on the destinations' image and reputation, PR is critical for tourism. In a discussion session managed by a leading tourism media in Bali involving PR professionals working mainly in Bali tourism sectors such as hotel and tour operators, they all highlighted the important role of PR for Bali as a destination, for the company, and for the tourism industry itself (Bali Travel News, 2010). The participants indicated that PR is in charge of maintaining company image and developing and maintaining relationships with multiple stakeholders, especially community. PR considers the importance of empowering, engaging, and improving community welfare because company and community relationship must be mutually beneficial, synergistic, and harmonious. Another point emerging from the discussion was that PR must hold public trust by providing normative, transparent, fair, and not overly luring information because 'holding public trust is very important as the ultimate weapon to prove that we are trusted is that our head serves the guarantee'. Two-way communication is the key to building relationships with the community, through listening and responding to stakeholders' problems and suggestions and discussing the best solutions. As stated by a participant in the discussion:

'If there are issues related to the community, we certainly held an open house by inviting customary leaders, Here, we shared while having lunch. Should there be any problem they would like to tell, we communicate in a familial atmosphere. So until now, the relationship between the management of our hotel and the public is safe and under control' (Bali Travel News, n.d.).

2.2.8. Summary of Corporate Communication: Strategies and Conclusion for Empirical Research

Corporate communication is very important for companies to achieve business objectives. Corporate communication involves integration of CSR into communicative functions of internal communication and building relationships with ‘market’ through marketing communications and with ‘society’ through PR (Zerfass, 2008). Internal communication comprises all communicative activities within the company aiming to share company vision, mission, and objectives of all company members. Marketing communication communicates products, services or brands. PR maintains relations with ‘society’, including community, concerned groups, governments, industrial bodies, etc. The three communicative functions require some communication channels in the form of print, electronic, online, and F2F media.

Internal communication, marketing communication, and PR within corporate communication framework require formal, temporal, and dramaturgical integration of content (Zerfass, 2008). Content integration relates to mutual adjustment of communication activities via lines of thematic associations, such as using common motifs, slogans, key messages, and key images. Formal integration relates to using the same visual identities such as logo, design, sound, architecture, colour, and form. Temporal integration emphasizes the sustainability of the communication process. Dramaturgical integration requires mutual adjustment among internal communication, marketing communication, and PR. Corporate communication’s main goal is creating value by supporting the ongoing provision of goods and services (success), building up immaterial assets (potential of success), creating competitive advantage, cost effectiveness, and liquidity, and securing the license to operate (legitimacy) (Zerfass, 2008).

Strategic corporate communication influences contextual environmental factors such as economic, political, social, cultural, media, and infrastructural development (Krishnamurthy Sriramesh & Vercic, 2003). In Southeast Asia, moreover, the ‘distinctive worldviews, local and regional cultures can be significant considerations in understanding

the ways that communication strategies are developed and applied in different geographical locations in Asia' (Domm, 2014).

Industry sector also influences the practice of corporate communication. The tourism sector, for example, is a complex industry, addressing people's traveling activities across regions, involving multiple stakeholders—customers, government, society, environment—and different business sectors such as accommodation, tour operators, transportation, restaurants, tourist attraction, etc. There are significant differences in the practice of corporate communication in, for example, automotive or mining industries and in the tourism industry in terms of organizational structure, stakeholder involvement and concerns, products and services offered, and geographical and infrastructural requirements. Corporate communication must strategically adapt to different industry sector characteristics. Strategic adaptation involves stakeholders identification, products or services to be communicated, methods and channels of communication, and specific issues perceived to be important.

Corporate communication in Indonesia has been developing in line with the country's stable political and economic situation. Business organizations use a range of corporate communication functions to communicate about their companies, products, and services. The roles of internal communication, marketing communication, and PR to contribute to business success increase are especially important in the tourism sector. Tourism industry plays a very important role in Indonesia's economic development along with oil, natural resources, textile, and agriculture. Indonesia is a developing country in Southeast Asia with unique regional characteristics such as huge geographical area, huge population, uneven economic, infrastructural, and educational development across the country, diverse religions, languages, ethnicities, cultures, and traditions. Indonesia has thousands of islands, each with unique characteristic and attractions such as nature (beach, lake, mountains, river, rice fields), historical houses and buildings, culture and traditions such as dances, ceremony, and indigenous activities. Of Indonesian's 34 provinces, Bali is the backbone of Indonesian tourism. Bali is the most visited region and has become the centre of the Indonesian tourism industry for both international and domestic tourism.

Strategic corporate communication is very important for Bali tourism in the current highly competitive tourism business. Tourism business in Indonesia and particularly in Bali mainly practices (integrated) marketing communication and PR with some internal communication. Tourism companies integrate the promotional functions of marketing communication related to destination, company, and product (service) brandings, with the PR efforts to build and maintain relations with key stakeholders such as customers, community, government, concerned groups, and industrial groups.

CSR is very important for Bali tourism. CSR in Bali contributes to sustainability of tourism, society, and the economy itself. Bali's tourism industry challenges corporate communication with multi-cultural communication, ethics, safety, globalization, and advanced technological development, especially on the issues of sustainable tourism and social responsibility.

2.3. Strategic Communication

Strategic communication is central to a corporate's core business in the attempt to scan the environment and then respond accordingly which finally results in gaining good reputation. The role has become more important in tourism industry with its characteristics as a high -risk industry when requires the corporates to have effective and efficient strategic communication especially in responding to critical multiple stakeholders. As tourism industry has now more expanded into destinations located in least developing and developing regions, understanding strategic communication is very important especially in the era of internet and social media with rapid change on the nature of communication.

This section provides a review of strategic communication. It highlights some points such as existing theories, drivers, and how corporates can employ strategic communication principles in practice. The current state of research is also highlighted.

2.3.1 Theorizing Strategic Communication

The words strategy and strategic, which were previously rooted and used in the military, have been incorporated into the business context and have become necessary for all corporations to achieve business goals (Frandsen & Johansen, 2014). Strategy is a ‘means to an end: concerning the purpose and objectives of the organization’ (Thompson, 2001, p. 4). Corporates have always created, implemented, evaluated, and revised their strategy regarding any change in the organization and the environment. All organizations need a strategy to achieve their mission. The term strategic relates to the ‘practice and tactics used to implement a strategy’, like when it is used in communication, implying that communication practice is a management function (Mitzverg, 1990 as cited in Hallahan, Holtzhausen, van Ruler, Verčič, & Sriramesh, 2007, p. 14). Nowadays, communication acts as a specific management function reporting to or representing the dominant coalition and contributing to or participating in its decision-making process.

Strategic management aims to meet long-term goals of an organization, which balances the goals or mission of the organization with influences from its external environment— its strategic stakeholders (Plowman, 2005, p. 132). The inclusion of the term ‘strategic’ into communication fields such as corporate communication, PR, and strategic communication has become apparent and dominant (Frandsen & Johansen, 2014). Similarly, Plowman (2005, p. 132) explains: ‘public relations is strategic when it aids in formulating the organization’s approach to accomplishing overall goals and then supports that effort in a coordinated and consistent manner.’ PR as a communication field can contribute to planning the organization’s vision and mission, setting up the objectives, and defining strategies to achieve it. Another communication function, corporate communication, since its emergence, has also been categorized as a strategic management function, defined as ‘a strategic management discipline that examines how external and internal communication activities of an organization can be integrated and how the relationships with key stakeholders can be built with the purpose of creating a favourable reputation’ (Frandsen & Johansen, 2014, p. 223). Being strategic, corporate communication

must link 'communications activities with the overall corporate strategy and objectives of the firm' (Cornelissen, Bekkum, & Ruler, 2006).

Strategic communication is a response to the increased challenges to which corporates have to adapt to achieve business objectives. It is a consequence of modernity; in circumstances of uncertainty and multiple choices, the notions of trust and risk have a particular application (Giddens, 1991, p. 3 as cited in Falkheimer & Heide, 2014). There are at least four reasons for the emergence of strategic communication (Hallahan et al., 2007): 1) the increased need for the communicators to differentiate between existing traditional communications activities; 2) the rapid changes in public communication channels triggered by digital technology, sometimes making communication methods and techniques blurred or overlapping such as the difference between advertising and publicity, sales promotion, e-commerce, and others; 3) organizations use varied methods to influence the constituency's behaviours—what people know, how people feel, and how people act—relative to the organization, which is the sum total of the people's experiences; 4) strategic communication recognizes how purposeful influence is the fundamental goal of communication. Strategic communication 'involves organization's purposeful communication to advance its mission in which the people will be engaged in deliberate communication practice on behalf of organizations, causes and social movements' (Hallahan et al., 2007). It focuses on 'how the organization itself presents and promotes itself through the intentional activities of its leaders, employees and communication practitioners including the strategic relationship building or networks'. It also relates to how communication creates organizational symbols, both internally and externally, which provides the opportunity to apply visual narrative theory to this discipline (Hallahan et al., 2007).

The strategy's essential dimensions are goals, programmes, analysis of external and internal conditions, stakeholders, and allocated resources (Löffelholz, Auer, & Srugies, 2015). The success of strategic communication depends on its institutionalization within the organization, based on three criteria: the access to the top decision-making platform of the organization (power), its autonomy as an organizational function in comparison with

other functions (independence), and its level of specialization (Sandhu, 2009, p. 85 as cited in Löffelholz et al., 2015). ‘The greatest challenge for scholars now is to learn how to institutionalize strategic PR as an ongoing, accepted practice in most organizations’ (Grunig, 2006, p. 151 as cited in Tench, Verhoeven, & Zerfass, 2009). Strategic communication should be a bridge between the organizations and stakeholders and should become a standard procedure in every organization (Tench et al., 2009). Institutionalization is a process where communication becomes an integral and self-evident part of the strategic management of an organization (Tench et al., 2009). The debate generally relates to ‘the public legitimation of the organization and the public license to operate.’

However, strategic communication is a wider and more holistic concept than other communication fields like PR, because it integrates different fields of goal-oriented communication and uses a multidisciplinary management approach (Falkheimer & Heide, 2014). Strategic communication lies at the intersection of communication and media theory, organizational, management, and social theory. The advantage of integrated communication is that it can help to improve the status and awareness of communication issues and organizational processes, such as change and organizational learning. A strong communication department makes it easier to build up extensive expertise in the field and to provide opportunities to work optimally with strategic communication issues, where the boundary between internal and external communications is erased (Falkheimer & Heide, 2014).

There is a risk of vulnerability in strategic communication. Strategically integrated communication aims to present a clear and unambiguous image of an organization through all of its messages, symbols, and strategies at all management levels. Therefore, it is ‘highly questionable that an organization could practically control all communication in all forms and at all levels’ (Falkheimer & Heide, 2014). The fast-distributed information through advanced ICT has made the organization more transparent but also more vulnerable. There are three reasons for this situation. First, there is an implicit notion that outsider groups or stakeholders want or require organizational transparency. Second, there

is a consideration that communication is the same as information and that audiences want more and more information. Third, more information will allow audiences to develop sophisticated notions about the organization (Falkheimer & Heide, 2014).

2.3.2. Implementation of strategic communication

Corporate communication strategy is the result of the strategic management process of involving environmental analysis of stakeholders and issues, strategic thinking and strategy formulation, strategic planning, implementation, and control, including the strategic management of stakeholders and issues (Steyn, 2004). Organization strategy can be categorized into five different levels—enterprise, corporate, business unit, functional, and operational. Corporate communication is a functional strategy as it involves all the details of how organizational or corporation functional areas such as marketing, HR, PR, community relations, etc. should work together to achieve higher-level strategies and be more closely associated with strategy implementation (Steyn, 2004). Each functional area has its own primary stakeholders: marketing focuses on exchange relationships with customers; HR on relations with employees, labour unions, and regulators; and corporate communication on communal relationships with employees, the media, government, and communities.

Having involved in the corporations' strategic management, strategic communication identifies relevant stakeholders, develops strategic messages, and selects strategic methods, channels, and evaluation. Identifying strategic stakeholder is the main priority of strategic communication. Stakeholder analysis is also a challenge considering the possible communication functions involved such as marketing, PR, advertising, etc. The biggest problem of strategic communication is the segmentation of stakeholders based on the pre-determined skillsets of the communication practitioners involved: marketing communications communicate with customers; PR identifies the relevant public, which then leads into unnecessary fragmentations (Hallahan et al., 2007). Scanning the environment and behaviour of the organization is what PR should do at this stage by doing the formative research for a symmetrical model (Grunig & Repper, 1992). Strategic

research is ‘the systematic gathering of information about issues and public that affect organizations, particularly as the organization engages in the two- way model of PR’ (Matera & Artigue, 2000 as cited in Smith, 2005, p. 17). Communicating with the appropriate group of public is very important because ‘any organization faces a vast number of diversity public at one time—women, unions, young people, academics, the media, governments, environmentalists, consumer crusaders, minority groups, and assorted lobbyists—all those groups of people with which the organization is, or wants to be, in communication’ (Harrison, 1995 as cited in Dolphin, 1999). Stakeholders that organization needs to communicate to are those who threaten the organization’s mission or provide opportunities to enhance the mission (Grunig & Repper, 1992, p. 128). This stage then requires a PR model that consists of a dialogue approach. With a dialogic communication, there is a relationship where the two parties care for and seek their own needs with symmetrical PR model (Botan, 1997).

Environment is the context and key concept of strategic communication (Steyn, 2003). Therefore, an understanding of the contextual environment is very important in the development of strategic corporate communication. Setting up the organizational goals and communication objectives is a critical step in strategic communication. It is based on the results of environmental analysis involving offerings (products and services), opinions of key constituents, and an opportunity to communicate (past activities and potential media and channels) (Hallahan, 2015). Strategic communication must be in line with the corporation’s strategic plan. It focuses on the corporation’s strategic goals, objectives, and the environmental factors that enable or prevent the execution of a communication plan. Strategic communication involves identifying the strategic target of communication, developing strategic messages, selecting strategic methods and channels, and conducting the evaluation (Hallahan et al., 2007). Similarly, strategic communication is a sense-making process in which all members at all levels of the organization are involved and act and communicate in more or less formalized social groupings (Falkheimer & Heide, 2014).

After analysing the situation through research, it is important to set up strategic goals and communication objectives. Organizational goals refer to the end results pursued

by an organization or division, whether or not any communication activity is undertaken. Communication objectives are changes in people's behaviour as the direct outcome of strategic communication activities aimed to achieve organizational goals (Hallahan, 2015, p. 247). Both goals and objectives are the result of a planning process. Communication objectives involve four main intermediate steps—knowledge, attitude, intermediate actions, and post-action behaviour.

Initially, Hallahan et al. (2007) argue that both the one-way transmission and two-way interactive model of communication are involved in the strategic communication. Later, perhaps with the fast change in advanced ICT, strategic communication goes beyond general communication process of simply transferring information from source to recipient (Holtzhausen & Zerfass, 2015). Instead, it focuses on the process of 'what happens during the communication process and how meaning is shaped and co-created'. The role of a communicator is not to send information via the most effective channel but to send information that can act as the point of departure for meaning-creation between a communicative entity and its stakeholders, leading to social change and action. As such, constitutive communication model focuses on the importance of communication to bring about actual change and action and how individual and shared meanings are shaped through the communication. Within this model, media should not be simply channels of communication or audiences simply the receivers of the message. Instead, communicators need an understanding of how media operate and shape social and cultural realities. Furthermore, there is also a need to understand 'mediatization', defined as 'a concept used to analyse critically the interrelation between changes in media and communication on one hand, and changes in culture and society on the other' (Couldry & Hepp, 2013, p. 197 as cited in Holtzhausen & Zerfass, 2015).

Strategic communication is a central organizational device to respond to environmental uncertainty (Johnston & Everett, 2015). It requires the management to do two important things: to interpret and monitor environmental conditions and to create a formulation of an appropriate response to that interpretation; both are open to influences from features operating within the internal organizational environment. The central task is

to assist the organization in responding to an uncertainty, which ultimately helps the organization to achieve its need for adaptation. A culturally derived strategic communication reflects the influence of cultural selection on social cognition within organizations in their effort to formulate an adaptive response to the environment (Johnston, 2011 as cited in Johnston & Everett, 2015).

To be successful, an understanding of the public sphere is critical in strategic communication. A strategic communicator attempts to control public dialogue because the role of strategic communication is to contribute to the public sphere. Compared to the concept of public in PR, consumers in marketing, voters in political communication; strategic communication views public as ‘but one stakeholder group’. The public sphere belongs to a very select group of people, a place where equals meet—i.e. ‘the free and privileged’. Strategic communication must fit ‘in the public interest and contributes to the wellbeing of society so that their arguments are accepted’. With the internet, the public sphere is more likely to be participative than representative because the public can directly participate in public debate without going through these mediated channels (Hallahan et al., 2015). Therefore, it is important to identify ongoing issues because communication is successful when the topic is in the public interest and contributes to the wellbeing of the society. As such, the role of a communicator is ‘to send information that can act as the point of departure for meaning-creation between a communicative entity and its stakeholders, which can actually lead to social change and action’ (Holtzhausen & Zerfass, 2015). In this case, scanning the environment and issue identification are very important.

There are three main characteristics of strategic communication (Thomas & Stephens, 2015). First, stakeholders play a central role whereby they can shape the fluidity of organizational boundaries and specific strategy. Second, there is an alignment in the organization strategic position. It means that strategic communication closely relates to management’s strategic roles. Lastly, strategic communication exists at multiple levels within the organization, from the top management to all employees. Being strategic, the scope of organizational communication broadens to include virtually everything an organization says and does, and everyone affected by the organization’s existence and

activities. The efforts extend from the external integration of visual design to the internal integration of the organization's culture and 'soul' (Torp, 2015).

Reputation is the main result of strategic communication activity (Holtzhausen & Zerfass, 2015). It goes far beyond providing or transferring information and is more complex. In their view, strategic communication '[...] is about informational, persuasive, discursive, as well as relational communication when used in a context of the achievement of an organization's mission' (Hallahan et al., 2007, p. 17). Van Riel and Fombrun (2007) insist that a corporate reputation is a multi-stakeholder social construction that results from strategic communications created by an organization and refracted by the media and analysts. PR, for example, 'is all about reputation; the result of what you say and what others say about you' (Fawkes, 2004).

Initially, the outcome expected by strategic communicators is the behavioural change of the targeted stakeholders, which benefits the corporations. Strategic communication attempts to influence and persuade stakeholders, especially their levels of knowledge, changing or maintaining attitudes, and influencing the behaviours towards issues, products, or services of the organization (Hallahan et al., 2007). The types of behavioural change depend on the communication functions employed in the strategic communication. While PR expects stakeholders or public to have good 'attitude' towards and good relationship with the corporations, marketing and advertising expect the customers to buy their products, which in the end increase the return on investment (ROI) (Holtzhausen & Zerfass, 2015). In strategic communication, the organization's goals and communication objectives are different but interrelated. While organizational goals are 'end-results pursued by an entity at the organizational, division or unit level, whether or not any communication activity is undertaken', communication objectives are 'changes in behaviour by people (or other entities) that are the direct outcome of strategic communication activities, and which aim (and are necessary) to achieve organizational goals' (Hallahan, 2015, p. 247).

2.3.3. Empirical Studies on Strategic Communication

As a complex and emergent phenomenon requiring appropriate theories and studies, there is a need for research in strategic communication. Strategic communication process has the most important goal ‘to find communalities among areas of communication practice that can inform all academics and practitioners and help to build a new group of practitioners who have a much broader understanding of what strategic communication truly entails’ (Holtzhausen & Zerfass, 2015). Generally, studies on strategic communication involve some main aspects including but not limited to its institutionalization, linkage to corporate strategy, contribution to corporate success, use of mediated communication especially social media, and the shift from paid media to owned media. Above all, one of the main challenges of strategic communication is linking communication and business strategy (Tench et al., 2009). It also involves coping with the digital evolution and the social web, building and maintaining trust, and matching the needs to address more audiences and channels with limited resources (Zerfass et al., 2014).

Strategic communication practices vary across the globe. While in Europe it is often used to signal a managerial approach to the field of integrated communications for all kinds of organizations, Asia and Australia see it as a concept used in the professional field, in education, and in literature alike (Hallahan, 2015; Mahoney, 2011). Some extensive studies by regions are conducted in Europe by Tench et al. (2009), in Germany by Zerfass et al. (2014), in USA by Goodman et al. (2013), in Asia Pacific by Macnamara et al. (2015), in Southeast Asia by Domm (2014), and in South Africa by Meintjes et al. (2012). For example, a study involving corporate communication status in 48 countries indicated some Europe and USA differences (Holtzhausen & Zerfass, 2011). While European practitioners are concerned with the nature and extent of the institutionalization of communication practice, a major trend in the USA points to the de-differentiation and fragmentation of practice—i.e. a level of de-institutionalization particularly facilitated by technology. However, although 85.6% respondents highlight the overall need to integrate communication activities that affect all functions, there has been ‘hardly any progress in integrating communication by intra-organizational collaboration: ties between functions

have not been strengthened during the last five years' (Zerfass et al., 2016). Companies still need to find ways of integrating strategic communication into corporate practices. In a strategic communication study in Asia Pacific, practitioners emphasized the need for a new role of communicator because of the blurring lines between PR advertising and publicity (Macnamara et al., 2015). 'Public relations, advertising, marketing and media industries need to work together to develop consistent responsible codes of practice in relation to emerging practices of "embedded" marketing communication in various guises, such as native advertising, integrated content and new forms of advertorials to address their potential negative effects on the public sphere through the blurring of boundaries between paid promotion and independent news, analysis and commentary' (Macnamara, 2014b, p. 231 as cited in Macnamara et al. [2015]). Zerfass et al. (2016) show how corporate communication contributes to corporate success in Europe. The study shows that corporate communication contributes to corporate success by explaining the positive effects of good reputation, organizational culture, and brands (79.8%), explaining the benefits of listening to stakeholders and identifying opportunities (63.6%), explaining the role of content and thought leadership for organizational goals (56.6%), and demonstrating positive economic consequences of communication activities (55.4%). Corporate communication contributes to organizational success through both 'outbound and inbound communication roles' (Zerfass et al., 2016). The study shows that the outbound or external role mainly involves building immaterial assets such as culture, brand, reputation, and facilitating business process by influencing customer preferences, motivating employees, generating public attention. The inbound or internal role involves helping to adjust the organizational strategies (identifying opportunities, integrating public concerns, and collecting customer feedback) and securing room for manoeuvre (by managing relationships and crises, building and securing legitimacy).

Tench et al. (2009), in an extensive survey in Europe, show that integration of strategic communication into the organization is taken seriously and that most organizations take arguments and recommendations of strategic communication into account for policy-making. The institutionalized practice of strategic communication is largely a practice of mediated communication followed by F2F and non-verbal

communication such as the appearance of people and architecture of buildings. The rapid changes in communication environment include the decline in mass media and the emergence of new communication approaches, for example, content marketing. In Asia Pacific, similarly, the trends strongly relate to media development—the existence of new channels of communication, new forms of owned media and contents, the ‘rise and rise’ of social media, mobile communication technologies, and new approaches to collaborative content production through media partnerships and owned media (Jim Macnamara et al., 2015). Asia Pacific practitioners have identified some important communication channels—press and media relations with print newspapers or magazines (76.5%), social media and social networks (75%), online communication via websites (73.6%), press and media relations with online newspapers (73.2%), F2F communication (71.2%), press and media relations with TV and radio station (66.8%), mobile communication (66.5%), non-verbal communication (42.3%), and corporate publishing/owned media (39.1%) (Macnamara et al., 2015).

There are more and more studies on the rapid development and changes in media landscape, especially social media. In Europe and Asia Pacific, there has been a shift of media use from mass media to owned media (corporate publishing) for shaping public opinion (Macnamara et al., 2015; Zerfass, Verčič, Verhoeven, Moreno, & Tench, 2015). They also note a decline in advertising or paid interactions with the media but a strong increase in the use of unpaid interactions such as media relations programme. The previously popular traditional media like press, radio, and television, which are divided into editorial (news) and advertising content, have revolutionized into PESO (paid, earned, social, and owned media) environment. Practitioners also predict that owned media will be even more important in the next three years. Other trends are the increased importance of new popular concepts such as content strategy (93%), brand journalism (75%), content marketing (87.8%), and native advertising (55%), but communicators have been slow in responding to this trend (Macnamara et al., 2015).

However, in spite of its trend and potential, social media is still not being fully exploited for strategic communication practices. It seems that communicators use it only

because of its trend and popular status (Linke & Zerfass, 2012). Their study on the current status of social media for communication in Germany involving 860 communication professionals and 32 identified experts, identifies many shortcomings and the potentials of social media communication. However, the companies mostly do not use social media due to missing prerequisites including governance structures, rules, and resources (Linke & Zerfass, 2012). In future, they predicted social media evaluation and cooperation across the boundaries of departments and that organizational functions are likely to stay underdeveloped. Another study also shows the lack use of social media for strategic communication. Analysing the social media platforms of Facebook and Twitter, used by 400 Puerto Rican companies, the content analysis study notes that the companies do not use social media as strategic communication platforms to improve stakeholder participation and engagement, failing to completely use its benefits (Vasquez & Velez, 2011).

Although social media is booming, traditional media still plays an important role in corporate communication (Macnamara et al., 2015; Zerfass et al., 2015). Moreover, Asia Pacific practitioners still consider traditional media as important as social media. Studies show that 75% practitioners see social media as important compared to 76.5% who see traditional media as important. Practitioners in Europe still use mass media to monitor news and public opinion (74.3%) and to evaluate media coverage of the company, products and services. In Asia Pacific, similarly, practitioners still use mass media to both ‘monitor news and public opinion’ and distribute information about the company, products and services (76.3%). Advanced ICT also enables greater availability of fast and free channels of communication. Instead of spending much budget for paid media, communicators can now prepare and create their own media themselves (Zerfass et al., 2015). Their study shows that 57.1% respondents believed that the use of unpaid interactions with the mass media is important and 61.3% find it important to get a strategic partnership with mass media.

Because of the advanced use of communication and information in technology, further studies are required on the use of mediated communication. Tench et al. (2009)

report that European practitioners focus on mediated communication for strategic purposes. Accordingly, the strategist's main roles are addressing print media and mediated forms of communication, addressing online media, organizing events, addressing radio and TV, editing and publishing corporate media, creating online social networks, paid information, and sponsorships (Tench et al., 2009). The strategy must be applied through practice and tactics because strategic communication is successful only when the implementation by technician at the tactical level is successful. The term strategic highlights the importance and contribution of the tactical level of communication practice and thus legitimizes the work of communication practice at all levels (Hallahan et al., 2007). In the next three years, the important challenges of strategic communication other than linking communication with business strategy would include coping with the digital evolution, building and maintaining trust (Zerfass et al., 2015), and dealing with sustainable development and social responsibility (Tench et al., 2009). In addition, there are two trends of strategic communication—the important role of organizational environment and the demise of technician's roles (Holtzhausen & Zerfass, 2011). They believe that 'the more homogenous an environment is, the more the communication would tend toward consensus, while in more heterogeneous and diverse societies a more dialectic model of communication practice is used' (Holtzhausen & Zerfass, 2011, p. 17). Thus, strategic communication practice is highly sensitive to environmental imperatives such as cultural, social, economic, media, and political systems.

2.4. CSR Communication

This sub-chapter highlights CSR and its communication, especially in the tourism industry. It consists of two main themes—CSR and CSR communication. The first theme elaborates upon the theoretical review of CSR and how it relates to the issues of sustainability in the tourism industry. It also discusses five main issues of CSR research in tourism—implementation, business case, measurement, stakeholder engagement, and communication. The second theme describes the theoretical perspectives and the current state of research on CSR communication. There are five main issues elaborated here—

goals, audiences, contents, channels, integration, and strategy—as well as the contextual factors influencing the practice.

2.4.1. Theorizing CSR

CSR as the corporates' economic, legal, ethical, and philanthropical commitments to multiple stakeholders to whom the success depend on, has long been strategically considered as one of the strategies upon which the company build and maintain relationships with stakeholders which at the end to gain good reputation. CSR in tourism industry has been differently characterized due to the nature of its business and industry, the involvement of multiple tourism stakeholders, and characteristics of the destination, society, and culture in which the corporates are based and operate. Therefore, a study of CSR in a tourist destination in a developing nation rich and culture and traditions will provide unique insights and perspective. Communication is one of the four research domains of CSR and has been increasingly considered important nowadays. The next section discusses the communication of CSR.

This subchapter describes the rationales, theories, and recent development of CSR. As this study focuses on tourism industry, this part also shows how CSR and the tourism issue of sustainability are closely related. The issues of CSR and sustainable tourism are very important, especially in Bali, which is a leading tourist destination and Indonesia's most important tourism region. Therefore, the practice of CSR in Bali is also explained.

Businesses nowadays know the importance of having a good relationship with multiple stakeholders—beyond shareholders, owners, customers, and government. The uncertain economic, political, social, environmental, and technological situations demand new strategic ways of building relationships. CSR is a strategic step to have good relationships with stakeholders and improve reputation, which contributes to business success. CSR relates to two issues—a business's existence in the society and business responsibility. Business existence has a ripple effect on society which mainly consists of three main impacts—economic, environmental, and social, known as 'triple bottom line'

(Marsden & Andriof, 1998). Economic impact involves shareholders, local and national communities, customers and suppliers/contractors regarding income and wealth generation, jobs, and ethical trading standards. A company socially affects societies such as local community, customers, and employees in terms of human rights, equal opportunities, culture, and staff education development. The environment affects and is affected by a company's existence. Emissions, waste control, energy use, product lifecycle, noise generation, air, water, and land pollution are some environmental impacts of a company on society. Some industries are even associated with negative environmental and societal impacts, such as mining, automotive, chemical products, and tourism industries. Through CSR, a company manages and balances all three impacts of its operational activities in the society.

CSR in tourism industry is defined as a 'concept whereby companies integrate social and environmental concerns in their business operations and interaction with their stakeholders on a voluntary basis' (Manente et al., 2014, p. 17). It means that CSR covers economic, social, and environmental issues at the same time and relates to business strategy and operations. It integrates social and environmental concerns into enterprises' activities and is a voluntary concept. An important aspect of CSR is how enterprises interact with internal and external stakeholders (employees, customers, local communities, neighbours, NGOs, public authorities, etc. (Manente et al., 2014). There is an increased awareness that the sustainability of businesses in tourism industry depends on the sustainability of the destination where the companies are located. Moreover, tourism-related activities trigger negative impacts on the environment, society, and culture, whose responsibility must be on all the businesses operating in tourism. In other words, tourism business must mitigate the negative impacts of all tourism activities. The link between tourism business and environment is inevitable; tourism's negative impacts must be mitigated for the good of the physical and social environment and tourism sustainability itself (Kasim, 2006). The tourism business sustainability depends on the sustainability of tourism itself, and the rapid growth of the tourism industry has also demanded that tourism business should be held responsible for all the negative consequences impacted by their activities. Therefore, all businesses in the tourism industry must contribute beyond their

economic goal towards social, environmental, and cultural goals to achieve both business and tourism sustainability.

There is no single one-size-fits-all definition of CSR (Manente, Minghetti, & Mingotto, 2014). Generally, CSR is perceived as any kind of donation to people or society, often for humanitarian purposes or when natural or manmade disasters occur. Corporations donate cash & carry, foods, clothes, medicines, supporting tools etc., publishing it in media and proudly claiming that ‘it is our CSR programme’ (Putra, 2011). CSR is far bigger than just donation. Philanthropy associates corporates with noble causes by helping people, promoting art, or improving nature; the corporation does not offer its know-how to the service of philanthropic projects but simply finances them. Philanthropy is the oldest form of CSR (Bosch-Badia, Montllor-Serrats, and Tarrazon, 2013). CSR is explained by a wide variety of perspectives. CSR is expressed in various terms such as society and business, social issues management, public policy and business, corporate accountability, stakeholder management, corporate social responsiveness, corporate social performance, and corporate social capital. CSR involves not only a landscape of theories but also a proliferation of approaches, which are controversial, complex, and unclear (Garriga & Mele, 2004).

CSR has long raised a debate on two basic issues: The existence of business in the society or business–society relationship, and the responsibility of business. The existence of business in the society and business–society relationship trigger questions on how business affects people and environment economically, socially, or environmentally. Consequently, CSR raises debates on the responsibilities of business—what are actually the responsibilities of business, to what extent should a business be responsible, and to whom should a business be accountable. Therefore, most theories on CSR relate to ‘how the interaction phenomena between business and society are focused’ (Garriga & Mele, 2004 as cited in Secchi, 2007). CSR involves identifying to whom and to what extent a company should be responsible. Many people believe it is no longer enough for a company to say that its only concern is to make profits for its shareholders when it is undertaking operations that can fundamentally affect (negatively or positively) the lives of communities

throughout the world (Evuleocha, 2005). Business and society interaction must cover one or more aspects of social reality in economics, politics, social integration, and ethics (Garriga & Mele, 2004) Therefore, they assume that any theory related to CSR should focus on one of those aspects. In a comprehensive study on ‘mapping the territory’ of CSR theories, they identify four groups of theory by which studies explain CSR—instrumental, political, integrative, and ethical. Each theory group relates to a specific belief and consists of some related approaches. Instrumental theory views corporations as an instrument for economical purposes or wealth creation and considers profitability as the company’s sole responsibility. Political theory believes that a company has a social power and relationship with society, and there is a strong requirement for the company to accept social duties and rights to participate in a certain social cooperation. Integrative theory believes that a corporation has to integrate social demands and dependence on society for its continuity, growth, even the existence. Consequently, a corporation needs to focus on detecting, scanning, and providing responses to social demands that can achieve social legitimacy, greater social acceptance, and prestige. The last theory scholars use to tackle CSR is ethical theory, which claims that ethical requirements cement the relationship between business and society based on principles that express the right thing to do or the necessity to achieve a good society. It relates to some approaches such as normative stakeholder theory, universal rights, sustainable development, and common good approach.

Table 2.6.

Groups of Theories on CSR

Groups of theories on CSR			
Instrumental <i>Economic purposes</i>	Political <i>Company has political power</i>	Integrative <i>Social demands</i>	Ethical <i>Ethical conducts</i>
Maximizing shareholder value	Corporate constitutionalism	Issue management	Normative stakeholder theory
Strategies for achieving competitive advantage	Integrative social contract theory	Principle of public responsibility	Universal rights
Strategies for bottom of economic pyramid	Corporate citizenship	Stakeholder management	Sustainable development
Cause-related marketing		Corporate social performance	Common good approach

Note: Adapted from Corporate Social Responsibility: Mapping the Theories (Mele, 2004).

A business forms an important triangular relationship with the state and civil society, in which each has a specific mechanism that coordinates its behaviour and fulfils a role within society (Marrewijk, 2003). Generally, the state is responsible for creating and maintaining legislation (control), business creates wealth through competition and cooperation (market), and civil society structures and shapes society via collective action and participation. CSR is an organization's defined responsibility to its society and stakeholders because it is part of the infrastructure of society and as such must consider its impact (Tench, 2006).

This issue is similar to Friedman's very popular claim: 'There is one and only one social responsibility of business—to use its resources and engage in activities designed to

increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud' (Friedman, 1970). As a business belongs to the owner, it makes sense that the business is responsible to the owners or shareholders for gaining maximum profits. The shareholder, in pursuit of profit maximization, is the focal point of the company (Marrewijk, 2003). This concept is what people refer to as shareholder approach. This approach attempts to put aside social responsibility by claiming it as the government's responsibility (Nielsen & Thomsen, 2009).

The first approach to explain business responsibility and its existence in society is the 'Three Concentric Circles', introduced by the Committee for Economic Development (CED) (Carroll, 1979). This approach, now known as 'the triple bottom line', explains that firms' existence have ripple effect on society mainly consisting of three impacts—economic, environmental, and social—popularly known as 'triple bottom line' (Andriof & Marsden, 1999). A company's economic impact may involve, for example, shareholders, local and national communities, customers, and suppliers/contractors in terms of income and wealth generation, jobs, and ethical trading standards. Other than the economic impact, a company existence affects the society such as local community, customers, and employees in terms of human rights, equal opportunities, culture, educational development of staff, etc. The environment also affects and is affected by the existence of a company. Emissions, waste control, energy use, product lifecycle, noise generation, and air, water, and land pollution are some aspects of environmental impacts of a company in society. Some industries are even associated with negative environmental impacts on the society such as oil, palm oil, and tourism industries. CSR deals with how a company manages and balances all three impacts of its operational activities in society.

Carroll (1991) introduced a pyramid of business responsibility consisting of four levels—economic, legal, ethical, and philanthropic responsibilities. Economic responsibility sees a business's principal role as producing 'goods and services that consumers need and want to make an acceptable profit in the process'. So the main motive of business is to produce goods or services to serve customer needs. However, this 'for-profit motive' is no longer considered sufficient as it gradually moves into 'the maximum

profit motive', insisting the business motive is to create as much as profit as possible to please its owners/shareholders. Legal responsibility implies that a business performs its economic mission within legal framework by complying with business-related regulations and laws. At the international level, moreover, business depends on regulations, guidelines, standards, and codes of conduct that have proliferated recently and lend a regulatory and principles-based framework to interrelationships between international business organizations, governments, and communities at a global, regional and local level (Andriof & Waddock, 2002). Ethical responsibility represents standards, norms, or expectations that reflect concern for what customers, employees, shareholders, and the community regard as fair, just, or in keeping with the respect or protection of stakeholders' moral rights. Business organizations earn their license to operate from civil society and must act in accordance with accepted social norms to prosper and survive in the long term (Ihlen, Bartlett, & May, 2011).

However, meeting these three responsibilities is not considered sufficient as society also expects a business to be a good corporate citizen by actively conducting humanitarian programmes for promoting welfare and goodwill, including providing contributions of resources—goods, money, or HR (Carroll, 1991). She says that philanthropic responsibility is voluntary—i.e. a business is unethical if the contribution is not as expected. Rather than being proactive and well-planned, philanthropic contributions tend to be reactive, usually during incidents—natural disasters and religious programmes—which are claimed as social responsibility. Corporations do not put their know-how to the service of philanthropic projects; they simply finance them (Bosh-Badia et al., 2013). Therefore, they further argue that this pure donation is actually a weak way of controlling social and reputational risks because it hardly helps in responding to sustainability criticisms faced by the corporation. In fact, as argued by Carroll (1991), the first three responsibilities are actually much more critical although the community would rather have philanthropic responsibility. It can be concluded that 'the total CSR of business entails the simultaneous fulfilment of the firm's economic, legal, ethical, and philanthropic responsibilities' (Carroll, 1991) along with attempts to minimize and avoid misconducts that harm people, society, and environment (Ihlen et al., 2011).

Figure 2.7.

CSR Pyramid: Developed and developing countries (Visser, 2008).

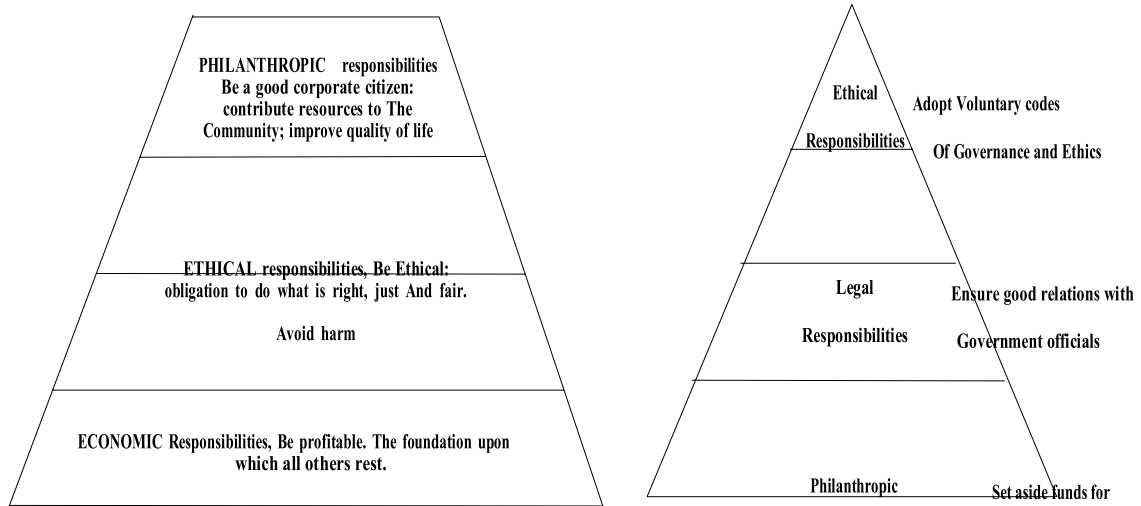


Figure: Left; The Early CSR Pyramid (Carroll, 1991). Right; The CSR Pyramid in Developing Countries (Visser, 2006, 2011).

Arguing that the Carrol's CSR pyramid model is more likely to be applicable in developed regions like USA, Canada, and Europe, Visser's (2012, 2016) studies highlight that CSR in developing countries is somehow different (see Figure 2.2). While in developed countries, the corporations' second CSR responsibility priority after economic responsibility is legal, in developing country it is philanthropic. As soon as the company fulfils its economic responsibility, it attempts to conduct philanthropic duties. After that, corporations in developing countries conduct CSR related to legal responsibilities and finally ethical responsibilities at the end. In developed countries, after fulfilling legal responsibilities, the corporations fulfil the ethical responsibilities and then having a philanthropic responsibility as the last responsibility. He observes that the differences are due to factors like cultural tradition, political reform, socio-economic priorities, governance gaps, crisis response, and market access, known as internal drivers. The external drivers he identifies are international standardization, investment incentives, stakeholder activism, and supply chain.

Business organizations nowadays include CSR as a critical business strategy (Isaksson, 2010). Companies institutionalize CSR through development and adoption of corporate policies and strategies (Smith & Ong, 2015). CSR strategy is ‘a business strategy that is integrated with core business objectives and core competencies of the firm, and from the outset is designed to create business value and positive social change, and is embedded in day-to-day business culture and operation’ (Mcelhaney, 2009). CSR strategy should closely collaborate with business and the stakeholders, aiming at ‘[...] maximizing the creation of shared value for their owners/shareholders and for their other stakeholders and society at large and identifying, preventing and mitigating their possible adverse impacts’ (European Union [EU], 2011 as cited in Camilleri, 2014).

Creating an effective CSR strategy involves some critical steps (Mcelhaney, 2009). First, management board and senior leaders must make authentic, firm, and public CSR commitments before engaging in CSR. Second, they must determine top three business objectives and priorities and develop a CSR strategy that will contribute their achievement. Third, the company must determine what specific business objectives the CSR strategy would support. Fourth, the CSR strategy must align with the company’s core competencies or main business. Fifth, CSR must be fully integrated into the culture, governance, and strategy development efforts of the company, and into existing management and performance systems. Lastly, performance metrics and key indicators must be developed to measure the impacts of CSR strategy (Mcelhaney, 2009). A well-planned and implemented CSR strategy increases financial performance, minimizes costs through operational efficiencies, boosts employee morale and job satisfaction, improves reputation and image among customers, and leads to better societal and regulatory relations (Camilleri, 2014).

CSR varies from one sector of business to another depending on the nature of the industry and stakeholders. Smith and Alexander's (2003) study on the use of CSR-related headings among the Fortune 500 company websites indicates how different types of industries tend to use different types of CSR-related terms for the heading for CSR communication initiatives in their websites. The two most popular terms are Community

and Environment, found in three industry categories: manufacturing, retailing, and service. While manufacturers extensively use terms like 'Sustainability' and 'Health and Wellness', retailers use the headings 'Ethics' and 'Employee Compensation'. Service companies are inclined to use the heading 'Diversity. This shows that corporations from different geographical areas and types of industries perceive, practice, and prefer terms for CSR differently. CSR in Tourism, Tourism businesses must have appropriate CSR strategy to contribute to business success. 'Tourism businesses have strong relationships with local communities in which they are operating; therefore, they have a strong influence on the socio-economic development of the regions' (Lund-Durlacher, 2011 as cited in Smith & Ong, 2015). Therefore, there is increased appointment of vice-president level senior managers in the central headquarters in charge of development and management of strategic CSR policy (Smith & Ong, 2015). CSR is a critical issue in tourism industry because tourism largely depends on people, natural resources, and the environment in which the activities take place, as well as the relationship with stakeholders and local communities (Kort, 2003). Tourism is a huge and complex industry providing a great variety of products/services and integrates a large number of supporting activities such as transportation, accommodation, food and beverages, entertainment, garments, construction, shipping, ICT, etc. The most common components of CSR in tourism are stakeholder engagement by business, the voluntary nature of the commitment to (greater) responsibility, consideration of the full range of social, economic, and environmental dimensions, and implications of business decisions (Coles et al., 2013). They describe CSR as 'an approach to business administration where, in addition to the more traditional issues of profitability and other shareholders concerns, closer voluntary consideration of ethical, social and environmental issues as well as the varied stakeholders taken in operations and value creations'. Similarly, Manente, Minghetti, Mingotto, and Casarin (2014) define CSR as a 'concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis'. It means that CSR covers economic, social, and environmental issues at the same time and relates to business strategy and operations. It is about integrating social and environmental concerns into the enterprise's activities and is a voluntary concept. An important aspect of CSR is how enterprises interact with internal and external stakeholders (employees,

customers, local communities, neighbours, NGOs, public authorities, etc.) (Manente, Minghetti, & Mingotto, 2014).

Understanding CSR in tourism is a bit tricky because the term ‘tourism’ itself has varied perceived coverage and components, especially regarding the range of stakeholders. CSR is better understood by a description of the types of activity it may or should entail in the tourism sector (Coles et al., 2013). The understanding of CSR varies according to the types or activities of a specific tourism sector where CSR is conducted— e.g. hotel, airlines etc. Scholars use several different terms for tourism. Kang, Lee, and Huh (2010) use the term ‘hospitality industry’, which comprises four industries—hotel, casino, restaurant, and airlines. The term ‘travel industry’, used by Sheldon and Park (2011), includes more industries such as accommodation and food services, transportation, attractions, travel packages and distribution networks, travel associations, destination marketing organizations (DMOs), state and territorial tourism offices, regional promotional organizations, and allied organizations. The United Nations calls its tourism-related organization the United Nations World Tourism Organization (UNWTO), which 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’ (World Tourism Organizations [UNWTO], 2014b). The alliance of top world business leaders forms an organization called WTTC, consisting of industries such as airlines, airports, hotels, cruise lines, travel agencies, tour operators, and travel technology suppliers. Another related organization is the Travel Industry Association of America (TIA), with members from varied industries such as accommodation and food services, transportation, attractions, travel packages and distribution networks, travel associations, DMOs, state and territorial tourism offices, regional promotional organizations, and allied organizations (Sheldon & Park, 2011). In their academic literature search, Coles, Fenclova, and Dinan (2013) focus on European Commission’s (2003) reference to the ‘travel and tourism industry’ with its primary elements involving the production of the tourist experience, accommodation and hospitality providers, attractions, airlines, travel agents, and tour and cruise operators. However, they exclude the wider aspects of tourism such as catering, laundry, utilities,

retail, financial services, wholesale, transport management, and production. Tourism industry itself consists of all those firms, organizations, and facilities intended to serve the specific needs and wants of tourists, which can be grouped into six main sectors—tourism marketing, carriers, accommodation (lodging), tourists attractions, attractions, miscellaneous services, and regulation (Lelper, 1979).

CSR in tourism can also be understood as doing business in the tourism industry in a more responsible way, including all attempts to promote responsible tourism; the latter is a concept that includes all forms of travelling, paying attention to the environmental, socio-cultural, and economic issues created by tourism (Manente et al., 2014). CSR has long gained momentum in tourism industry mainly because of the increased demand and pressure from customers, environmentalists, and other stakeholders for better business practice and more contribution to society, the environment, and employees. In hotel industry for example, since the 1960s, various hoteliers and potential investors have demonstrated that they are increasingly paying attention to the impact of their business operation, expansion, and improvement on the society's social, environment, and economic aspects (P. Jones, Comfort, & Hillier, 2006). There has been increased awareness that the business sustainability of tourism is highly dependent on the sustainability of the destination where the business is located. Moreover, tourism-related activities have reportedly long been triggering huge negative impacts on the environment, society, and culture, the responsibility of which must fall on all businesses operating in tourism. In other words, tourism business must mitigate the negative impacts of all tourism activities. There is 'an inevitable link between tourism activities with both environments implying that the strong tourism growth in the past has far-reaching negative impacts that must be mitigated, not only for the good of the physical and social environment, but also for the sustainability of the industry itself' (Kasim, 2006). The quality of tourist interaction with locals and environment diminishes considerably if the natural setting of tourism activities is polluted, degraded, or lost—i.e. a destination may lose its appeal due to social problems such as crime, prostitution, social antagonism, and drugs abuse (Kasim, 2006). Tourism business sustainability depends on the sustainability of tourism itself while the rapid growth of tourism industry has also demanded that tourism business should be

responsible for all the negative consequences of tourism activities. Therefore, the tourism industry must contribute beyond its economical goal to its social, environmental, and cultural goals to achieve both business and tourism sustainability.

CSR has become important in tourism industry mainly through how its concept and values contribute to sustainable tourism and development in tourist destinations. That is why CSR in the tourism industry has also long been associated with ‘sustainable development’ with its ‘sustainability approach. The sustainable development concept, popularly defined as ‘development that meets the needs of the present without compromising the ability of future generations to meet their own needs’ (World Travel & Tourism Council [WTTC], 2015), clearly emphasizes that any development to fulfil present demands must be done wisely and purposefully in order to maintain its sustainability. Therefore, among existing terms used for CSR such as social responsibility, corporate responsibility, corporate social and environmental responsibility, corporate citizenship, company stakeholder responsibility, corporate sustainability management, and corporate sustainability and responsibility (Coles et al., 2013), CSR in tourism industry is mostly referred to by ‘sustainable tourism’. The definitions of CSR and sustainable tourism share many similar elements, particularly ‘how stakeholders should be identified and engaged and that initiatives should be measured to determine their impact on others’ (Dodds & Joppe, 2005). They further explain that CSR relates to a company’s obligation to be accountable to all of its stakeholders in all its operations and activities with the aim of achieving sustainable development, not only in the economic dimension but also in the social and environmental dimensions.

Tourism is a key to development, prosperity, and wellbeing because of its contribution to export revenues, jobs creation and enterprises, and infrastructural development. It has experienced continued expansion and diversification, becoming one of the largest and fastest-growing economic sectors in the world (World Tourism Organizations [UNWTO], 2014b). International tourist arrivals worldwide is predicted to increase by 3.3% a year from 2010 to 2030 to reach 1.8 billion by 2030, according to UNWTO’s long-term forecast *Tourism Towards 2030*. The need for CSR in tourism relates

to the need to make optimal use of environmental resources that constitute some key elements in tourism development. CSR is important for not only developing a tourism destination but also contributing to companies and the society (Manente, Minghetti, & Mingotto, 2014). For fully meeting their CSR, enterprises should have in place a process to integrate social, environmental, ethical, human rights, and consumer concerns into their business operations and core strategy in close collaboration with stakeholders (Manente, 2014). The implementation of CSR in tourism industry adopts the concept of sustainable development, sustainable tourism, and business sustainability. CSR programmes are aimed to contribute to developing the society where the business is located, maintaining the tourist destination with its all supporting facilities, attractions, heritage, and culture while at the same time bringing economic benefits to the company such as better reputation, sales, and certainly profit. Some world governmental, non-governmental, and private organizations, business group initiatives, and academicians have started developing a set of guidelines and principles of how CSR is implemented in tourism industries. UNWTO, as the world's leading tourism organization, has also initiated the most accepted policy framework of CSR initiatives in tourism through its Global Code of Ethics for Tourism (GCET). This set of codes aims to guide tourism stakeholders in addressing environmental and social issues in tourism in a more integrative manner with 10 principles setting the frame of reference for responsible and sustainable tourism (Tepelus, 2010). This set of principles, which covers four important aspects—human rights, labour, environment and anti-corruption—is the basis for tourism-related companies in their CSR initiatives (see Table 1).

Table 2.7.

The Global Code of Ethics for Tourism

GCET (UNWTO, 2000 https://www.unglobalcompact.org/what-is-gc/mission/principles)			
Human Rights		Labour	
Principle 1	Businesses should support and respect the protection of internationally proclaimed human rights, and	Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
Principle 2	Make sure that they are not complicit in human rights abuses	Principle 4	The elimination of all forms of forced and compulsory labour.
Environment		Principle 5	The effective abolition of child labour and
Principle 7	Businesses should support a precautionary approach to environmental challenges	Principle 6	the elimination of discrimination in respect of employment and occupation.
Principle 8	Undertake initiatives to promote greater environmental responsibility, and	Anti-Corruption	
Principle 9	Encourage the development and diffusion of environment-friendly technologies.	Principle 10	Businesses should work against corruption in all its forms, including extortion and bribery.

Note: Adapted from Guide to Corporate Sustainability, Shaping a Sustainable Future, 2014, (United Nations for Global Impact, 2014).

Tourism companies have varied motives in conducting CSR, such as image and reputation, employee satisfaction and working motivation, competitive advantage, law enforcement, and to get a license to operate. Generally, there are two main reasons that companies conduct CSR—exogenous and endogenous (Mahyuni, 2013; Raviv, Becken, & Hughey, 2013). The internal motivation from businesses to initiate CSR practices refers to endogenous factor of personal values, socially responsible attitudes, and perception of

managers, which influence ethical decision-making related to CSR practices (Mahyuni, 2013). Business organization has three core values—altruism, legitimacy, and competitiveness. Altruism reflects the value that responsible practices are the right thing to do. Legitimacy involves improving relationships with different stakeholders, e.g. business partners along the supply chains, regulatory bodies, and customers. Competitiveness is the motivation of increasing profitability via greater efficiency or through new market opportunities (Bansal & Roth, 2000; Garay & Font, 2011 as cited in Raviv et al., 2013).

Companies that are influenced by altruistic values show more willingness to adopt responsible practices compared to businesses that focus on competitive or legitimacy organizational values (Bohdanowicz, 2006). The organizational values separate those who consider responsible initiatives in their business as a top priority (i.e. through altruism) to please stakeholders and to enhance business performance. On the other hand, exogenous motivations or ‘drivers of change’ refer to pressures and expectations from various, usually external, stakeholder groups such as labour union, consumer association, industry association initiatives, local society, environmentalists, media, and government (Mahyuni, 2013; Raviv et al., 2013). The ‘drivers’ can be defined as factors that cause businesses to take responsible action even when they do not have an intrinsic reason to do. There are four spheres of drivers of change (Berry & Rondinelli, 1998 as cited in Kasim, 2006) — stakeholder pressures, business environment pressures, regulatory pressure, and economic advantage (Raviv et al., 2013). Stakeholders that are concerned about CSR, such as NGOs, labour groups, and local communities or societies are watchful about misconducts of businesses. There are also increased trends on external certification for CSR initiatives, which also affects company policy—e.g. from not using external certification to using a certification (Raviv et al., 2013). Authorities or governmental departments that regularly update their regulations or laws about tourism or businesses in tourism also influence companies towards, for example, the extent or type of CSR initiatives.

Economic advantage includes economic pressures triggering the company to consider CSR initiatives. For example, by using high-efficiency and environment- friendly

electrical engines, a hotel can increase efficiency, minimize operational cost, and improve its image and reputation as an environment-friendly company (Raviv et al., 2013). Hotel practice in advancing sustainability is greatly influenced by formal and informal pressures from guests, suppliers, local folks, and government, which include purchasing environment-friendly products, recycling and re-using resources, for example, encouraging guests to stay more than one night to re-use their towels and bed linens, and the employment of local people (Joseph et al., 2014). Companies engaging in CSR activities may generate favourable stakeholder attitudes, better support behaviours (purchase, seeking employment, investing in a company), build corporate image, strengthen stakeholder–company relationships, and enhance stakeholders’ advocacy behaviours (Du et al., 2010).

Engaging in CSR also helps to avoid or minimize negative prejudice, accusation, or even attacks from increasingly aggressive concerned stakeholders. Research by Cone (2007) indicates that 87% of American consumers are likely to switch from one brand to another (of equal price and quality) if the other brand is associated with a good cause— an increase from 66% in 1993 (Du et al., 2010). Similarly, 85% consider switching to another company’s products or services because of a company’s negative corporate responsibility practices, and 66% would boycott such a company’s products or services (Du et al., 2010). The benefits of CSR change in nature and intensity according to the type of company and business sector. In the tourism industry, CSR can support businesses in building profitable and collaborative relationships with employees, host communities, and local suppliers and in guaranteeing the proper use of resources—which are unique and non-reproducible—balancing the need for their preservation (Manente, Minghetti, & Mingotto, 2014).

The role of CSR in tourism has been increasing ever since the emergence of sustainable development, sustainability, and sustainable tourism issues. Some leading global organizations, authorities, and major corporations have also realized how CSR can support the world's sustainable development, specifically to support destinations, companies, and tourism industry. Tourist destinations with recognized CSR can gain

benefits of increasing long-term competitiveness, satisfying tourist demands for high-quality experience, and higher customer loyalty (Khairat & Maher, 2012).

CSR is based on the premise that sustainability cannot be achieved if businesses do not take responsibility for their actions towards society (Manente, Minghetti, & Mingotto, 2014). As the world's major tourist destinations are mostly located in developing and LDCs, where poverty figures are still critically high, CSR contributes to the economic sector through poverty alleviation. As reported by UNWTO (2011), international tourists arrival in the 48 LDCs almost tripled between 2000 and 2010, reaching over 17 million in 2010. International tourists are a vital source of export for LDCs, which increased fourfold from US\$ 2.6 billion in 2000 to US\$ 10 billion in 2010 (World Tourism Organizations [UNWTO], 2011). Accordingly, the Sustainable Tourism- Eliminating Poverty Initiative (ST-EP) has been launched, directly tied to the UN Millennium Development Goals (MDGs); to date has resulted in 93 projects in 33 countries, mostly LDCs.

Apart from LDCs and developing countries, the role of CSR in tourism is also significant in developed countries like in Europe, where CSR contributes to growth and jobs (Manente, 2014). As stated in a document released by European Commissions, CSR plays a key role in sustainable development and competitiveness. From another perspective, CSR in tourism contributes to peace-building—e.g. in Nepal (Upadhayaya, Khatiwada, Upreti, & Sapkota, 2013). CSR is a force promoting peace and understanding between people since there is a reciprocal relationship between responsible tourism business of corporate sector and sustainable peace-building (United Nations Environment Programme [UNEP] & World Tourism Organization [WTO], 2005; Upadhayaya et al., 2013).

CSR in tourism industry is unique, complex, and challenging. It mainly responds to the increased pressures from multiple stakeholders to provide more contribution to society, to maintain sustainable tourism, to conduct 'fair tourism trade', to minimize companies' misconducts in daily operation, and to adapt to local situations. Because major tourist destinations are located in developing countries and LDCs, stakeholders greatly expect tourism businesses to conduct CSR contributing to not just sustainable tourism

development but also to the development of that destination. UNWTO (2011) forecasted that from 2015, emerging economy destinations would receive more international tourists than advanced countries and by 2030, nearly 58% of international arrivals will be to emerging economy destinations in Asia, Latin America, East and Central Europe, the Middle East, and Africa. However, tourist destinations in (least) developing countries are characterized by various features such as low standards of working conditions and environmental protection, high corruption, oppressive regimes with low regard for human rights, poor provision of healthcare and education, and low levels of per capita income and foreign direct investment (Crane, Matten, & Spence, 2013). This condition has certainly affected the CSR scope and implementation by corporations operating in different destinations across the globe. In addition, the global major tourist corporates operating in destinations of (least) developing countries also have to consider local value and cultures when implementing CSR programmes. Crane et al. (2013) explain that the main challenge for MNCs from the developed world is how to conduct their business in a way that is socially responsible in their respective home countries. There is a need for tourism development 'to be guided by the wishes of local people, recognizing the contribution that people, customs and lifestyles make to the tourism experience, and recognizing that local people must have an equitable share in the economic benefits of tourism' (Manente, Minghetti, Mingotto, & Casarin, 2014).

The awareness campaigns of CSR in the tourism industry began with the declaration of the GCET by the World Tourism Organization (WTO) in 1999. As a fundamental reference for sustainable and responsible tourism, this set of codes covers the economic, social, cultural, and environmental components of travel and tourism through which CSR can contribute, as follow: (1) Tourism's contribution to mutual understanding and respect between peoples and societies; (2) Tourism as a vehicle for individual and collective fulfilment; (3) Tourism as a factor of sustainable development; (4) Tourism as a user of the cultural heritage of mankind and contributor to its enhancement; (5) Tourism as a beneficial activity for host countries and communities; (6) Obligations of stakeholders in tourism development; (7) Right to tourism; (8) Liberty of tourist movements; (9) Rights of the workers and entrepreneurs in the tourism industry (Kort, 2003).

The fact that tourism industry is such a promising sector has attracted more investment, making CSR critical. Tourism, business, and CSR are closely interdependent and they all have both a prospective future and challenges. Businesses operating in the tourism sector with their CSR programmes can positively support the sustainability of tourism and the development of society in which they sustainably operate. CSR can support tourism businesses in building profitable and collaborative relationships with employees, host communities, and local suppliers and in guaranteeing a proper use of resources that are unique and non-reproducible, balancing the need for their reservation (Manente, Minghetti, Mingotto, et al., 2014). Therefore, CSR is in the interest of not only society as a whole but also companies. In other words, CSR has gained critical roles in the tourism industry.

2.4.2. Empirical Studies on CSR in Tourism

CSR in tourism industry is defined as a ‘concept whereby companies integrate social and environmental concerns in their business operations and interaction with their stakeholders on a voluntary basis. (Manente et al., 2014, p. 17). It means that CSR covers economic, social, and environmental issues simultaneously and relates to business strategy and operations. It integrates social and environmental concerns into enterprises' activities and is a voluntary concept. An important aspect of CSR is how enterprises interact with internal and external stakeholders (employees, customers, local communities, neighbours, NGOs, public authorities, etc.) (Manente et al., 2014). There is an increased awareness that the sustainability of businesses in tourism industry depends on the sustainability of the destination where the companies are located. Moreover, tourism-related activities trigger negative impacts on the environment, society, and culture, the responsibility of which must fall on all the businesses operating in tourism. In other words, tourism business must mitigate the negative impacts of all tourism activities. The link between tourism business and environment makes it inevitable that tourism’s negative impacts must be mitigated for the good of the physical and social environment and tourism sustainability itself (Kasim, 2006). Tourism business sustainability depends on the sustainability of tourism itself. The rapid growth of the tourism industry has also demanded that tourism businesses should be

responsible for all negative consequences of their activities. Therefore, all businesses in the tourism industry must contribute beyond their economic goals to their social, environmental, and cultural goals to achieve business and tourism sustainability.

Although CSR practice is apparent in tourism industry, scholars have noticed a definite lack of research. An intensive study by Coles et al. (2013), for example, shows how research on CSR in tourism is ‘at a relatively early stage and at critical moment’. It is also ‘under-researched’ (Camilleri, 2014) and ‘in slow and steady progress’ (Ricaurte, 2012). Kabir's (2011) study on Southern Africa tourism shows that it is ‘under- developed’. Studies on CSR in Malaysian tourism also show that CSR research ‘is lacking’ (Abaeian, Yeoh, & Khong, 2014; Kasim, 2006). The reason behind the limited research on CSR in tourism is the conflicting definitions of CSR and tourism (see Coles et al., 2013; Abaeian et al., 2014; Martines et al., 2014). The complex definition and coverage of the term ‘tourism’ also make studies on CSR in tourism rare. Research on CSR in tourism generally comprises five main issues: implementation, business case, measurement, communication, and stakeholder engagement (Coles et al., 2013). However, implementation, business case, and stakeholder engagement issues have gained far more attention compared to communication and measurement. Studies on implementation focus on understandings, rationales or motives, practices and programmes; stakeholder engagement entails identifying, understanding, and involving stakeholders, including how external parties interpret and benefit from the business and greater responsibility among tourism business. Business case involves confirming whether CSR is worthwhile in terms of business effectiveness, efficiency, reputation, and profit. Measurement is about CSR analysis and evaluation involving related criteria, frameworks, and models. And the last issue deals with how firms’ commitments and practices are made available to public by all means, which is actually crucial because having others ‘know that we are doing good’ is much better than only ‘doing good’.

2.4.2.1 Implementation of CSR in Tourism

Research on CSR in tourism is most frequently about its implementation, including motives, activities, programmes, and models. CSR motives in tourism vary among countries or destinations and among sectors (hotels, airlines, tour operators). In Croatian tourism, CSR is a new approach of competitive advantage in tourism business (Golja & Nizic, 2010). Not only should businesses maintain tourism sustainability, they are also urged to encourage customers (tourists/visitors) to respect the tourism products or destination, including local community, environment, and culture. In the Chinese hotel industry, business profit is why companies conduct CSR, generally by improving efficiency, saving costs, and reducing labour costs (Yu, Day, & Adler, 2012). Business success or profit is still the main motive for contributing more to society through CSR. In other words, maximizing business profit is also important for successful CSR. In Swaziland, a country in Africa, the major reasons for that companies practise CSR are to create and maintain a favourable corporate image and to be viewed as social organizations (Kabir, 2011). In Malaysia, hotels implement CSR because it is ‘the right thing to do’ and to improve ‘legitimacy’; it contributes to employee motivation, job satisfaction, better customer relationship engagements, and improvement of image and reputation (Abaeian et al., 2014). A similar and more detailed study conducted by Kabir (2011) in accommodation sectors in Southern Africa shows that the corporations’ motives for CSR initiatives are mainly to create a favourable corporate image and fulfil environmental laws and regulations, because corporations should be viewed as social organizations to justify their existence in society. However, CSR in the long term improves profitability considerably. This CSR motivation is supported by Raviv et al. (2013) in their study on tourism businesses in New Zealand involving transport, accommodation, and activities/attraction, indicating that ‘altruistic motivations’ is more related to CSR commitment and investment, while economic benefit is seen as an external driver for businesses to be socially responsible. Another study involving wider tourism sectors, conducted by Sheldon and Park (2011), analyses the CSR perception and engagement of travel industry members in the USA, comprising various businesses such as accommodation and food services, transportation, attractions, travel packages and

distribution networks, travel associations, DMOs, state and territorial tourism offices, regional promotional organizations, and allied organizations. The result indicates how the industry has considered the importance of CSR.

Among tour operators, social practices focus mostly on supply chain management followed by cooperation with destination, customer relation, management and development, and internal management (Khairat & Maher, 2012; see also Wijk & Persoon, 2006). The critical underlying factors are building a positive image, responding to customer demand by ‘becoming an environmental leader’, and ‘expected regulations and licenses to operate in destination’. The rapid growth of online tour operators, whose customers are much more concerned about low prices than sustainability issues, explains why CSR practice in this sector is low at best (Wijk & Persoon, 2006).

Responsibility is a socially constructed and culturally negotiated term (Coles et al., 2013; Mosselaer, Duim, & Wijk, 2012). Accordingly, the culture of a destination also influences the business practices of an organization, including business in tourism sector. In China, the so-called harmony approach has long acted as an indigenous underlying motive for CSR-related initiatives (Wang & Juslin, 2009; Yu et al., 2012). The harmony approach to CSR, which is rooted in Confucian interpersonal harmony and Taoist harmony between man and nature, simply means respecting nature and loving people, through which modern enterprises should carry on their business in a harmonious way, cultivate virtues, and become a ‘superior enterprise’ and eventually a harmonious society (Wang & Juslin, 2009). The main contribution of the Chinese harmony approach to CSR is that it helps enterprises to adopt CSR on their own initiative and guides corporations to a new way of improving their CSR performance. This value has been confirmed by a study where managers of hotels described how the harmony approach has been incorporated into the corporate culture and has influenced how hotels consider and implement CSR initiatives (Yu et al., 2012).

Reports indicate how tourism companies worldwide have implemented a wide range of CSR initiatives. Hotels, tour operators, restaurants, airlines, tourist attractions,

event organizers, cruise lines, and transport companies are the main players in tourism business. However, hotel sector tends to be more active in implementing CSR initiatives while tour operator sector is the least active on CSR issues. CSR programmes in hotels generally cover issues of environment, community or society, and HR, although the more specific themes, goals, and programmes vary country to country (Abaeian et al., 2014). In African hotel companies, for example, Kabir (2011) notes that CSR programmes include community involvement, HR, fair business practice, energy-saving, environment support, and product and work safety. A comprehensive study of CSR conducted on top 10 global hotel chains by Jones, Hillier, and Comfort (2014) indicates a wide range of general issues concerning the environment, society, and economy. They report that the environmental issues address climate change and greenhouse gas emissions, water and energy conservation, waste management and recycling, environmentally responsible sourcing, the protection and preservation of natural resources, minimizing of environmental impacts, and the creation of green construction standards to guide new hotel construction. Social issues cover a range of themes including diversity and equality of opportunity, employees' work/life balance, training and development, human rights, customer health, safety and security, links with local communities, and donations to charity. Although economic aspects of sustainability have received less attention, the issues deemed imperative are developing capital, creating employment opportunities, and increasing shareholders value (Jones et al., 2014). Yu et al. (2012) found that the main themes of CSR in Chinese hotels are environment, care for employees, and community engagement.

Businesses organizations in the tourism industry have developed specific CSR initiatives—either sector-based or company-based. In accommodation sector, major hotel groups like Intercontinental Hotel Groups (IHG), Marriot International, Starwood Worldwide, etc. have set up CSR initiatives. The world's biggest hotel company, IHG, for example, has initiated some interesting sustainability programmes like IHG Academy—a programme involving collaboration between individual IHG hotels and corporate offices and education providers or community organizations by giving local people the opportunity to develop skills and improve their employment prospects in one of the world's leading hotel companies (IHGPLC, 2015). IHG has also set up the IHG Green Engage

System—a group-wide online sustainability programme allowing hotels to track, measure, and report their carbon footprint and utility consumption as well as recommending more than 200 ‘green solutions’ that help deliver greater sustainability. Marriot International Hotel Group also announced a CSR initiative of completely banning the sale of shark fin in all their properties worldwide. Shark protection, especially the concern about selling or eating shark fin, is an important issue worldwide and here Marriot International has attempted to show its initiative by supporting sustainability (Marriot, 2014). Tour operators have launched a collaborative action called ‘Tour Operators Initiative for Sustainable Tourism Development (Tour Operators Initiative [TOI], 2005). Tour operator initiative for sustainable tourism development (TOI) encourages travel companies to make a commitment to sustainable development and to promote sound tourism practices, mainly through (1) implementation of environmental management strategies in operations and at destination, (2) responsible tourism development and growth with a focus on destination lifecycle, and (3) promotion of responsible travel choices and consumer behaviour. Airlines sector has also taken part in CSR initiatives. Responsible Travel Report (2015) shows some CSR initiatives by airlines companies such as modernizing fleets with more fuel-efficient aircrafts, employing new technologies and fuel efficiency standards to reduce emissions, and installing winglets (upward-facing wing extensions). Other issues relate to reducing drag and fuel use, introducing water- saving and recycling programmes, removing excess weight, reducing aeroplane idling time, offering carbon offset programmes, improving insulation at airports, and researching alternative energy sources for jets (Responsible Travel, 2015). The International Air Transport Association (IATA), for example, has attempted to reduce aviation impacts on the environment with three main programmes to improve environmental performance—namely alternative fuels, carbon offset programmes, and environmental assessment. Representing 260 airlines or 83% of the total world air traffic, IATA claims to focus on developing sensible environmental policies to enable and promote sustainable and eco-efficient transport (Responsible Travel, 2015). However, regardless of active CSR initiatives and claims, studies indicate that tour operator sector still lacks awareness, initiatives, and achievements regarding CSR (Dodds & Kuehnle, 2010).

However, because of different economic, societal, and cultural conditions, CSR initiatives by companies vary across regions and tourism sectors. It means that people and society in developed destinations will require different CSR initiatives from those in developing or LDC regions (see Sheldon & Park, 2011). Therefore, as ‘CSR activities are not valued equally across industries’ (Casado-Díaz, Nicolau, Ruiz-Moreno, & Sellers, 2014), business managers have to carefully select CSR activities that are worth doing in specific tourism-related industries. Inoue and Lee (2011) provide some useful suggestions regarding CSR themes that tourism companies may implement. Hotel and restaurant companies, for example, may develop CSR investments around community- and product-related issues, rather than employee relations, to maximize benefits of such investments over both short and long term. The airlines companies, in contrast, may focus their CSR initiatives on employee relations and product issues for the long term but not the short term. In addition, they suggest that casino companies should find a way to minimize their CSR investments in all dimensions because such investments do not appear to affect their firm’s performance at all (Inoue & Lee, 2011). In addition to CSR theme selections, hotel and restaurants, for example, should focus more on improving positive CSR activities than reducing negative ones because their stakeholders tend to put more weight on positive ones (Kang, Lee, & Huh, 2010). In contrast, airlines industry is suggested to focus more on reducing negative CSR activities because the stakeholders seem to have more concern about the negative CSR activities. In future, hospitality industry should more consider preparing CSR investment plans considering the long-term effect that compensates the implementation with firm values evaluated by the market rather than with short-term profitability expectations.

Tour operator sector performs weak CSR. Tour operators are actually the key elements of the tourism system—the link between the tourist and the destination (Khairat & Maher, 2012). The tour operators can potentially address CSR at three levels—within firm, at the destination, and in their supply chain (Mosselaer et al., 2012). Although it is difficult to provide more responsibility at destination level, Coles et al. (2013) suggest that tour operators’ CSR initiatives should focus on supply chain. CSR initiatives in tour operator companies mainly focus on supply chain management, internal management,

product management and development, customer relations, and cooperation with destinations (Khairat & Maher, 2010). Dodds and Kuehnel's (2010) study on tour operators in Canada indicates limited CSR implementation although the awareness of CSR issue was high. Their study found that CSR initiatives were grassroots and philanthropic in nature and focussed on in-destination support for local people such as building orphanages, schools, water source, waste management, and energy projects.

More than other sectors in tourism, stakeholders criticize the airlines sector due to its low and scarce CSR practices, although some reports indicate a steady but slow progress (Cowper-Smith & de Grosbois, 2011; Mak & Chan, 2006). They also claim that the current state of CSR initiatives adoption in this sector is largely unknown (p. 60). Airlines sector is very important in tourism industry due its important role in transporting people but at the same time, stakeholders blame it for its negative impacts, mainly in terms of air and noise pollution and greenhouse-gas emission. Cowper-Smith and de Grosbois (2010) conducted a CSR study involving 14 big airlines companies. The result indicate that airlines' CSR tends to focus on environmental issues rather than economic and social aspects. Its environmental CSR programmes cover themes like emissions, pollution, waste, energy, water, biodiversity, noise, and other environmental issues such as environmental management systems, sponsoring environmental organizations, developing environmental index, and sponsoring scientific projects. The social and economic CSR issues address themes of employee wellbeing and engagement (health, safety, involvement, empowerment, education, and career advancement), diversity and social equity (employee and customer diversity and accessibility), community wellbeing (community involvement, international projects involvement, and customer awareness of environmental issues), and economic prosperity (procurements, job creation, and local economy development).

Although CSR in tourism varies across regions and sectors of business, businesses operating in tourism sector should align their CSR activities to match their core competencies (Porter & Kramer, 2002; Sheldon & Park, 2011) because their profit depends on the destinations' resources, without which most travel firms would not exist. Reports of CSR in tourism also indicate that there is still a gap in the implementation of CSR,

especially across big companies and small and medium-sized enterprises/companies (SMEs). It is apparent that bigger companies tend to initiate stronger CSR programmes in terms of scopes, variety, and sources allocated. Apart from the debate of whether CSR contributes financially to companies, the fact that doing CSR to some extent needs large resources (money, HR, and facilities) is why fewer companies tend to have CSR programmes in tourism. CSR programmes need significant costs, time, and labour, which marginalizes small businesses (Manente, Minghetti, Mingotto, et al., 2014). SMEs often do not have appropriate knowledge of the destination, understanding and skills in community development, or the budget to invest in long-term planning (Tamajón & Aulet, 2013).

The fact that tourism industry mainly has SMEs is also interesting because CSR implementation seems much less in this group of business than in big corporations. The main differences of CSR between large and small firms lie in the CSR formalization, actors, and aims (Crane et al., 2013). In large firms, CSR is formal and bureaucratized while in small firms it tends to be informal and less bureaucratized. The main CSR actors in large firms are usually the shareholder and external stakeholders, while the owners-managers and employees are the actors in small firms. Regarding aims, CSR in large firms aims to build a corporate brand and manage public legitimacy while in small firm, the aim is to build trust, networks, and personal relations (Crane et al., 2013). They also identify two main types of CSR costs—direct and indirect. Direct CSR costs include short-term costs, which are directly linked to the implementation of reporting systems such as application, membership fees, inspection, and visit costs. CSR indirect costs include long-term costs such as an investment for implementing changes, rethinking process, and financing the equipment and infrastructure necessary to meet the requirements (Manente et al., 2015). As a result, many companies in tourism sectors do not apply the codes of conduct or certification based on international standards, considering the high costs of certification (Dodds & Joppe, 2005). This condition is different from CSR implementation in other sectors, which have started developing CSR standards to meet the external stakeholders' pressures (Manente et al., 2015). Despite promising statements on CSR commitments and initiatives, there has been a lot of criticism about the actual

implementation. Jones et al. (2014) refer to it as ‘a clinical cloy’, describing it as ‘greenwash’, designed to appeal to consumers who are increasingly concerned about the environmental and social impacts of business activities, while effectively ignoring fundamental environmental and social concerns. Many corporate commitments to sustainability might be described as ‘green consumerism’, which ‘has failed to induce significant inroads into the unsustainable nature of consumption and production’ (Hamilton, 2010, pp. 573–574). A study on CSR reports of major hotel corporations interprets CSR statements and initiatives as being driven as much by a search for business efficiency gains as by a genuine concern for sustainability and the maintenance and enhancement of natural ecosystems (P. Jones et al., 2014). Studies show how tourism industry has been contributing to environmental, social, and cultural degradation; thus, it is the tourism companies, which have gained profits from tourism, that have the responsibility to conduct a series of CSR actions to minimize those negative impacts. Business in tourism must respond to stakeholders’ increased demands for responsible practices which ultimately also contribute to their competitive demand because CSR is ‘worth doing’ in tourism business. Sustainability is attracting increasing attention within the global hotel industry, but there are marked variations in the volume and detail of the data and information posted by the top 10 hotel chains. Although most of the leading hotel chains claim strong commitments to sustainability, several of them also recognize—either explicitly or implicitly—that they are at the beginning: ‘only just starting out on a long and tricky venture’ of what may be a lengthy and arduous journey (Jones et al., 2014). Another study investigating the CSR policies and practices of 10 international hotel groups also surprisingly indicates that the hotels’ corporate systems are not necessarily reflective of their actual operations (Font et al., 2012) The authors note that large hotel groups have a more comprehensive policy but also greater gaps in implementation. The smaller hotel groups are more successful in focusing their energies on environmental management and they are delivering in this.

2.4.2.2 The Business Case of CSR in Tourism

One important issue of CSR studies in tourism relates to motives and CSR contribution to company's performance (Coles et al., 2013) involves confirming whether CSR is worth doing and whether 'CSR makes a difference' (Hopkins, 2004). Investigating or proving a relationship between CSR and business performance is actually not that easy. It is difficult to show a strong quantitative or qualitative causal link between CSR actions and financial indicators because correlation does not necessarily mean causation and a good correlation could simply occur by chance, although no correlation is obviously not a good sign (Hopkins, 2004). What most commentators have done up to now is qualitatively argue that there is a business case. There are studies on the business case of CSR in different but related tourism sectors—hotels, airlines, restaurants, and casinos—and for certain objectives like profitability, efficiency, corporate value, employee motivation, risk, and image and reputation. In the USA, for example, Kang et al. (2010) investigated whether CSR activities affected the firm value and profitability of hospitality business represented by hotels, casinos, restaurants, and airlines industry. Their analysis generally shows positive results but reports only a slight difference between the different types of businesses. In hotel and restaurant sectors, for example, CSR activity had a positive impact on the firm value (with no negative impacts of negative CSR activities) but no significant impact on profitability by either positive or negative CSR activities. The result was different for the airlines industry, where surprisingly, CSR activities even showed negative impacts on profitability (and no negative impacts of negative CSR activities). In addition, negative CSR activity had a negative impact (and no significant impact on positive CSR activities) on firm value. In casino business, however, they could not find any significant relationship between positive or negative CSR activities and financial performance; stakeholders related to casinos' profitability and firm value may not significantly relate to CSR (Kang et al., 2010).

The positive relationship between CSR practice and business performance is also proved by a study in Taiwan which shows that proactive CSR can ultimately increase business effectiveness and performance and also enhance its reputation, which ultimately

increases profitability (Wang, 2014). Their study on 46 international hotels in Taiwanese tourism industry using Maignan et al.'s (1999) corporate citizenship criteria of economic, ethical, legal, and discretionary responsibility confirms that proactive corporate citizenship affects overall effectiveness and profitability by offering high-value services and products, good recovery solutions, and high involvement with community activities. The results show that ethical and sustainable practices of corporate citizenship have positive effects on employee relations, organizational commitment, organizational innovation, and customer loyalty, all of which in turn have positive effects on business performance.

While the aforementioned studies focus on the impacts of CSR, a more detailed study was conducted by Inoue and Lee (2011), investigating which CSR dimensions—employee relations, product quality, community relations, environmental issues, and diversity issues—affect corporate financial performance (CFP) in terms of short-term profitability and market evaluations. Their study, involving 367 companies from airlines, casino, hotel, and restaurant industries, reveals that each dimension has a differential effect on both short-term and future profitability and that financial impacts varied across the four industries. Corporate voluntary activity for community, for example, significantly decreases short-term profitability for the airlines industry, but increases both short-term and future profitability for the hotel and restaurant industries. Corporate involvement in diversity issues positively affects future profitability for the hotel industry, but has no effect on the other three industries. The results also demonstrate that corporate activity for employees improves future profitability only for the airlines industry. Furthermore, the product dimension had a positive effect on future profitability for the airlines industry, short-term profitability for the restaurant industry, and both short-term and future profitability for the hotel industry. Finally, corporate attention to the natural environment improved neither of the two financial outcomes for any industry.

Another study on Thai hotel industry was conducted by Wuncharoen (2013). Involving three-, four-, and five-star hotels, he found that CSR has a significant positive impact on the financial performance, especially in five-star hotels. The four-star hotels' return on equity (ROE) does not relate to CSR, but return on assets (ROA) is positively

correlated. While three-star hotels are not concerned with CSR activities, four-star and five-star hotels are clearly concerned with CSR activities. The total number of hotels interested in CSR is lower than the number of hotels that are not. This study investigates 23 five-star hotels and 30 four-star hotels and found just 10 and 11 hotels in each level respectively that are concerned with CSR. This paper studies the relationship between CSR and firm performance in cross-sectional data for each group of hotels. The results show a positive correlation between CSR and ROE/ROA through simple regression statistics. These findings suggest that hotels in Thailand should be consistently involved in CSR practices because CSR has a significant positive impact on the financial performance of Thailand's hotels, especially five-star hotels.

A study on CSR practice by airlines companies indicates two interesting points about its relationship with financial performance in terms of accounting and value performance (Kang et al., 2010). While they claim that CSR did not positively affect the companies' accounting performance in current or future period, there was a positive and linear impact on the value performance. Furthermore, the increase in company value performance was not only for current period but also for longer terms, which they believed would motivate the corporations to engage more in CSR activities. In addition, CSR practice is seen as 'value-added activities' by the financial markets and as contributing to future value performance on market efficiency. In other words, although CSR is not profitable for airlines companies, it gives the corporate current and future positive value in the financial market, which can finally contribute to company profit.

As 'CSR activities are not valued equally across industries' (Casado-Díaz et al., 2014), business managers have to carefully select which CSR activities are worth doing in specific tourism-related industries. Kang (2010) explains that hotels and restaurants, for example, ought to focus on improving positive CSR activities rather than reducing negative ones because their stakeholders tend to place more weight on positive activities (Kang et al., 2010). In contrast, airlines industry should focus more on reducing negative CSR activities because the stakeholders seem to have more concern about the negative CSR activities. In future, he adds, hospitality industry should consider preparing CSR

investment plans considering the long-term effect that compensates the implementation with firm values evaluated by the market rather than expecting short-term profitability.

The advantages of recognized CSR performances are better image and reputation, improved share value, better relationships with societies, decreased risks during crises, better issue management, better protection from activist attacks, etc. Generally, responsible organizational behaviour in small hotels leads to better financial performance and market standing through effective HR management, cost reduction, and operational efficiencies (Camilleri, 2012). Moreover, the broad view of strategic CSR enables hospitality firms to enhance their competitive advantage and create win-win relationships with stakeholders (Font et al., 2012). When a company has good community relations, for example, it decreases the number of regulations imposed because the company becomes a sanctioned member of society (Carroll & Shabana, 2010). They also group the benefits of CSR into four main categories—reducing costs and risks, gaining competitive advantage, developing reputation and legitimacy, and gaining win-win outcomes through synergistic value creation. In addition, CSR helps in compliance with regulation and the avoidance of legal sanctions, as the building of relationships with host governments, communities, and other stakeholders can enhance a company's reputation and credibility and be of vital importance when it encounter difficulties in future with regard to its investment decisions (Hopkins, 2004). CSR engagement results in favourable stakeholder attitudes, better support behaviours (purchase, seeking employment, investment), and in the long term, building corporate image, strengthening stakeholder-company relationships, and enhancing stakeholders' advocacy behaviours (Du et al., 2010). Studies show positive results of CSR implementation in tourism business—hotels, airlines, restaurants, and casinos—in terms of profitability, efficiency, corporate value, employee motivation, risk, and image and reputation. Kang et al. (2010), for instance, found that CSR activities affected the firm value and profitability of hospitality businesses represented by hotels, casinos, restaurants, and airlines. Wang's (2014) study on 46 international hotels in Taiwan shows that proactive CSR can ultimately increase the business effectiveness and performance and also enhance its reputation, which ultimately increases profitability. The results show that ethical and sustainable practices of corporate citizenship have positive

effects on employee's organizational commitment, organizational innovation, and customer loyalty, all of which have positive effects on business performance.

Inoue and Lee (2011) investigate which CSR dimensions—employee relations, product quality, community relations, environmental issues, and diversity issues—affect CFP in terms of short-term profitability and market evaluations. Their study on 367 companies from the airlines, casino, hotel, and restaurant industries reveals that each dimension has a differential effect on both short-term and future profitability and that financial impacts varies across the four industries. Corporate voluntary activity for community, for example, significantly decreases short-term profitability for the airlines industry, but increases both short-term and future profitability for the hotel and restaurant industries. Corporate involvement in diversity issues positively affects future profitability for the hotel industry, but has no effect on the other three industries. The results also demonstrated that corporate activity for employees improved future profitability only for the airlines industry. Furthermore, the product dimension indicates a positive effect on future profitability for the airlines industry, short-term profitability for the restaurant industry, and both short-term and future profitability for the hotel industry. Finally, corporate attention to the natural environment improves neither of the two financial outcomes for any industry. Wuncharoen (2013) did another study in Asia, particularly in Thailand's starred hotel industry. He found that CSR has a significant positive impact on financial performance, especially in five-star hotels. Although the four-star hotels' ROE does not relate to CSR, but ROA is positively correlated. While three-star hotels are not concerned with CSR activities, the four-star and five-star hotels are clearly concerned with CSR activities. The total number of hotels interested in CSR is lower than the number of hotels that are not. This study investigates 23 five-star hotels and 30 four-star hotels and found just 10 and 11 hotels in each level respectively that are concerned with CSR. This paper also studies the relationship between CSR and firm performance in cross-sectional data for each group of hotels. The results show a positive correlation between CSR and ROE/ROA through simple regression statistics. These findings suggest that hotels in Thailand should consistently be involved in CSR practices because CSR has a significant

positive impact on the financial performance of Thailand's hotels, especially five-star hotels.

For CSR benefits in the airlines sector, Lee and Park (2010) found two interesting points about relationship of CSR with financial performance in terms of accounting and value performance. While they claim that CSR did not positively affect the companies' accounting performance in current or future period, there was a positive and linear impact on the value performance. Furthermore, the increase in companies' value performance was not only for current period but also for longer terms, which they believe would motivate the corporations to engage more in CSR activities. In addition, CSR practice is seen as 'value-added activities' by the financial markets and contributes to future value performance on market efficiency. In other words, although CSR is not profitable for airlines companies, it gives the corporate current and future positive value in the financial market, which can ultimately contribute to company's profit. The solution for strategic CSR lies in the principle of shared value (Porter & Kramer, 2002). Businesses realized that they would be in a better position to understand the true bases of company productivity and the ability to collaborate across profit and non-profit boundaries if they appreciate societal needs (Porter & Kramer, 2002). Another study of tour operators industry indicates that the main CSR benefits in this sector are increased operational efficiency and business opportunities, competitive advantage, and improved company image in general (Khairat & Maher, 2012).

2.4.2.3. Measurement of CSR in Tourism

In spite of the existing CSR measurement standards and mandates, tourism has not determined an absolute mechanism 'no absolute benchmarks exist in CSR world', and 'there is no agreed measurement system for CSR' (Hopkins, 2004; Ricaurte, 2012). CSR research lacks a systematic and company-specific method to evaluate individual activities (Weber, 2008). Measurement involves the use of metrics and indicator sets to collect data on and interpret the effects of CSR (Coles et al., 2013). A range of tools or measurement mechanisms has been developed by scholars (Flanagan et al., 2007), international

organizations, branch associations, and even hotel corporations, which differ in terms of geographical/climatic areas covered, types of hotel facilities included, detail of environmental information required, benchmarking methods, user-friendliness, and implementation cost (Bohdanowicz, Simanic, & Martinac, 2005). There are some new measurement criteria available nowadays, such as Global Reporting Initiative (GRI), AA100 (an accounting standard), SA 8000 (a Social Accountability Standard), Guidelines by FTSE-4-Good, and the Dow Jones Sustainability Index. Other criteria are Business in The Community Programmes, Key Performance Indicators (KPI), GRI (Coles et al., 2013), Green Globes 21 (GG21), Green Globes Canada (GGC), International Hotel Environmental Initiative (IHEI) benchmark hotel, Hilton Environmental Reporting (HER) (see Hopkins, 2004; Bohdanowicz et al., 2005). The existing measurement uses Carroll's (1991; 1997) dimensions as a benchmark as given in a study on CSR impacts on economic, legal, ethical, and philanthropic aspects (Hopkins, 2004).

Some scholars have attempted to develop CSR measurement methods. Weber (2008) developed a CSR impact-assessment cycle, which comprises an assessment of qualitative CSR impacts, development and measurement of KPIs, assessment of the monetary value addition, and evaluation of the strategic relevance of each assessment component. The approach systematically identifies all relevant CSR business impacts on a company-specific strategy and activities. Another measurement benchmark was developed by Prof. Donna Wood based on three levels—the principles of social responsibility, the processes of social responsiveness, and the outcomes as they relate to the firm's societal relationships (Hopkins, 2004). This conceptual model addresses whether a company has a clear statement of principles, whether it is followed up by a number of processes for its implementation, and what outputs can be measured. CSR is therefore measured on the basis of the configuration of the business organization into three levels, or the Triple-P approach to CSR—principles of social responsibility, processes of social responsiveness, and products of outcomes. As they relate to the firm's societal relationships, these can then naturally expand into some principles, processes, and outcomes for each stakeholder group. Flanagan et al. (2007) developed a measurement model of sustainable tourism—the DIT-ACJIEV Model of Sustainable Tourism

management—focusing on six fields of interests—administration, community, heritage, infrastructure, enterprise, and visitor— of which each field encompasses the three pillars of sustainability—i.e. environment, society, and economy. Wang (2014), who attempted to evaluate CSR performance among major airlines companies in China, used entropy weight and grey relation analysis. Entropy is a method to identify weight and determine the relative weights of performance measures of CSR. Grey relation analysis is a useful method to solve MCDM problem in an uncertain environment and in situations with multiple attributes. The CSR dimensions and performance measures considered in their study are shareholders, customers, employees, government, and society.

2.4.2.4. Communication of CSR in Tourism

Research on CSR communication in tourism is critically new and limited (Coles et al., 2013; Holcomb et al., 2007; Tingchi et al., 2014) and slow and steady in progress (Ricaurte, 2012). There are some reasons for this. First, the sources of information are limited, such as annual reports, corporate websites, CSR reports, statistical digests, CSR policy, and strategy documents (Coles et al., 2013; de Grosbois, 2015; J. L. Holcomb et al., 2007; P. Jones et al., 2014; Y. Wang & Russo, 2007). Second, among tourism business sectors, hotels receive much more empirical focus than others like tourist attractions, tour operators, airlines, and restaurants. Moreover, studies on CSR communication involve tourism, management, and accounting experts rather than communication scholars. Current CSR communication studies on tourism generally relate to five issues (Coles et al., 2013; de Grosbois, 2015): 1) the nature of sources such as annual reports, web pages, press releases, newspaper reports, and statistical digests; 2) CSR policy and strategy documents; 3) CSR motives and contents; 4) manner of reporting or communication (channels used); 5) how the reporting influences the company's image and performance and what factors influence the extent of reporting (country of origin, company size, etc.).

Further study on CSR communication is still necessary, especially regarding how CSR is resourced, how it is regarded organizationally, the location of CSR documents, especially on websites, the publication date and context of documents within wider public

discourses, and the situation of CSR communications (Coles et al., 2013). CSR communication does not only involve publishing a document but is a process involving a closer look at your operations and impacts, talking to your stakeholders, and setting goals to help you move towards a more sustainable way of doing business (Ricaurte, 2012).

2.4.2.5. Stakeholder Engagement of CSR in Tourism

The critical basis for successful sustainable tourism and stakeholder relationships lies on the questions of who the stakeholders are and how to involve them in tourism development (Byrd, 2007). The stakeholder's role in the tourism industry has been the subject of studies that have investigated their characteristics, ways of identification, monitoring, inter-relationships, participation, management, engagement, and evaluation. People affected by the decisions, actions, policies, practices, and goals of an organization, or whose decisions and actions can affect the organization, are stakeholders (Kitchen, 1997, p. 93). A stakeholder has a 'stake' in the organization—an interest that may be direct or indirect, active or passive, known or unknown, recognized or unrecognized, immediate or removed (Davis, 2004, p. 59). A stake is something that an individual desires to have and is something that is given or withheld (Dolphin, 1999, p. 28). Considering that stakeholders' characteristics are determined by type of industry, country geography, socio-economic and political situation (Dabphet, 2015), a continuous research on stakeholders in tourism is highly required.

CSR research in tourism relates to the integration of as many as stakeholder views as possible into effective CSR strategies. There are three views on this issue: Internal stakeholders are important producers of as well as beneficiaries of CSR activities; a more nuanced spatial view of stakeholders is lacking and stakeholders are for the most part ignored in tourism research of CSR (Coles et al., 2013). Timur and Getz's (2008) study on Canadian urban tourism, for instance, used network analysis methodology to examine destination–stakeholder relationship in sustainable development. The interconnectedness of three main stakeholder clusters—industry, government, and community—was examined through network analysis and stakeholder approach. Their study found that

DMOs and stakeholders with access to or in possession of critical resources have the highest centrality in urban destinations. Local government and DMOs possess the greatest legitimacy and power over others in destination development. In industries such as DMOs, hotels, and attractions, stakeholders have the most crucial roles in achieving inter-stakeholder collaboration particularly because the many diverse industry actors trust or depend on them; however, there is still a lack of ‘bridges’ between the three clusters—industry, government, and the community.

Currie, Seaton, and Wesley (2009) introduced a new model of feasibility analysis of identifying stakeholders, which is very important in the pre-start-up phase of development to gain multiple perspectives on stakeholder salience. She determines the stakeholders’ orientation by using attributes of power, legitimacy, and urgency. Similarly, Dabphet’s (2015) study in Thailand identifies the key stakeholders in two rural tourism towns. He categorizes two major groups of stakeholders—experts and suppliers. Experts include tourism organizations, local councils, government departments, tourism-oriented NGOs, and other quasi-government organizations, while suppliers are local community and local community organizations. The experts act as core bodies, providing and maintaining tourism infrastructure, determining education and training systems, setting rules for business operations, and assisting in financing and conducting of both market research and promotion. The experts are dependent on support from local communities and local community organizations in the form of influence and share control over development initiatives and decisions.

The majority of recent works concentrate on relationships with external stakeholders in destinations and their communities. Coles et al. (2013), by referring to Williams et al.’s (2007) study as an example, explain that ‘de facto legitimation is almost more important than formal de jure regulation of activity. They establish a limit on an acceptable and appropriate development in a careful and complex dialogue between business and its stakeholders in the community. CSR awareness and activity are not yet enough, so CSR policy must follow integration into companies’ innovation or strategic management. Effective CSR is not a short-term consideration, and to be most effective, stakeholder engagement is a protracted process of negotiation and appraisal for all parties.

2.4.3. CSR in Indonesia and Bali Tourism Industry

CSR in Indonesia relates to the introduction of Law no. 40 of 2007 concerning the social and environmental responsibilities of limited liability companies (Law 40/2007). This law generally states that companies that manage or utilize natural resources, or that affect natural resources, are required to fulfil social and environmental responsibilities. The government issued another supporting law in 2012 through Government Regulation no. 47:

All companies that manage or utilize natural resources or that impact natural resources to bear a social and environmental responsibility which is harmonious and balances with the surroundings and the local society according to the values, norms and culture of that society (Koswara, Verity, Nugraha, & Lukman, 2015, p. 29).

Although CSR is included in some Indonesian government regulations, its understanding, awareness, and implementation among business organizations are low, blurry, and uncertain (Octavia & Heaton, 2014). There is also debate on whether CSR is mandatory or just voluntary. Corporates have long considered CSR to be non-compulsory and just voluntary. That is why there is still limited CSR implementation among corporates except for some, which have understood that CSR contributes to image and reputation as well as giving ‘a license to operate’ in the society.

CSR practice in Indonesia is still newly emerging with just a slight increase. CSR has long focused on voluntary philanthropic activities such as the organization of social or community events and monetary and/or time donations to religious or social institutions and organized community programmes (Koswara et al., 2015). Harmoni, Ratih, and Purwanti's (2013) study on 27 corporates listed in Indonesia's 27 Business Index found that all corporates have implemented CSR; the majority (68%) called it ‘CSR’ while others used different names like ‘corporate responsibility’, sustainability, environment social responsibility, sustainable development, community and environment, community relations, and corporate community responsibility. In practice, the term ‘CSR’ has been

long associated with ‘voluntary contribution by organizations for the needy or society’, usually in the form of cash and scholarships, goods, or things for daily needs, foods, clothes, stationeries, kinds of equipment or vehicles, house- building contributions, and technical support. The term CSR commonly occurs in the case of natural disasters like earthquakes, flood, fire, landslides, or volcanic eruption, and during major religious days, when corporations and governmental organizations rush to provide many kinds of spontaneous contributions and claim it as ‘CSR’.

‘National styles of CSR are a product of specific norms and conjunctures’ (Chambers et al., 2003, p. 26 as cited in Koswara et al., 2015). It relates to the developing stage of economy, uneven levels of development in education, employment, infrastructure, access to technology, information, and entertainment, huge population spread across the regions, multiple different religions, cultures, languages, and ethnicities. In short, Indonesia consists of multiple types of ‘public’ and many issues that would come into the CSR framework as well as different understandings and beliefs about the place and meaning of responsible business in society (Koswara et al., 2015).

The practice of CSR varies from company to company, mostly depending on sector, country, and cultural, religious, political, and socio-economic conditions (Wanderley et al., 2008). CSR in Bali, one of the Indonesia’s 34 provinces, is also unique. Although it is a part of Indonesia, Bali is different from the other 34 provinces geographically, economically, and culturally. Bali is the main gate of growth of Indonesia tourism industry. It is the only province with Hindu majority, while others are Muslim- dominant. It has experienced development at par with other major Indonesian cities. Bali has long been popular for its own cultural tourism filled by the existence of MNCs ranging from hotels, villas, restaurants, airlines, tourists attractions, shipping agencies, and many others, making Bali a culturally rich destination and among the world’s best tourism islands. However, in spite of the progressive tourism development, promising future of tourism business, and tourist visits, Bali has also experienced a number of conflicting situations such as endangerment and exploitation of local culture, society, and natural environment, as well as unbalanced tourist development and income distribution. Consequently,

tourism-related corporations are greatly expected to provide more social and environmental contributions to society.

CSR in Bali's tourism industry is a common practice, as seen on mass media where tourism companies (hotels, tour operators, theme parks, restaurants) publish news related to their CSR-related initiatives, programmes, and achievements such as certification and benchmarking. However, CSR in Bali tourism heavily relates to the hotel sector, with limited practice seen in other sectors like tour operators, restaurants, and theme parks. Hotel companies, particularly four- and five-star hotels, generally have larger resources to conduct larger CSR scope compared to other sectors. There are differences in the scale of implementation—the bigger is the hotel, the more complex its CSR activities and of course the greater its donations to the local community and society (Dewi et al., 2015).

As Hinduism is predominant in the community, Bali has adopted '*Tri Hita Karana*' (three sources of relationships) as the indigenous local value of how to keep harmony between mankind and God, mankind and environment, and man and man (Dalem, n.d). The three sources of relationship value and principles characterize business sectors in Bali, including tourism (Pertiwi & Ludigdo, 2013). The first value—harmony between mankind and God—is characterized by the existence of a Hindu temple in the company area, a priest, temple management, regular temple ceremonies, and other Hinduism-related programmes. Harmony within mankind is characterized by good, mutual, and zero-conflict relationships of the company with its employees and with the local community. Lastly, harmony between mankind and environment is characterized by the extent to which the company has green areas, gardens, environment management, (re-) use of water, waste, electricity, and others. *Parahyangan* refers to how tourism companies and tourist sites align their activities with the concepts of religion, *Pawongan* relates to the alignment of the actors of tourism in hotels and tourist sites, and *Palemahan* means that those involved in tourism business should love and preserve nature (in harmony with nature) (Dewi et al., 2015).

Bali government has attempted to promote CSR in Bali, especially the *Tri Hita Karana* philosophy. The Bali governor set up a CSR forum for the implementation of the Bali Provincial Social Welfare service period of 2012–2016, aimed at encouraging companies operating in Bali to commit towards alleviating poverty and protecting the environment regardless of their business activities (Pemerintah Provinsi Bali, 2012 as cited in Dewi et al., 2015). In tourism context, in particular, the government has also set up the *Tri Hita Karana* foundation, which actively encourages tourism companies in Bali to implement the *Tri Hita Karana* philosophy in their business operation. The foundation gives out an award with the same name for tourism companies in Bali. The award attempts to promote the practice of sustainable tourism based on *Tri Hita Karana*. This award, which was started in the year 2000, has a significantly high number of participants. While the practice of *Tri Hita Karana* values among Bali's tourism companies appears to be high, the number of tourism companies participating in the award is still very low compared to the number of tourism companies in Bali (5% in 2014) (Bali Travel News, 2015). Dalem (2015) notes some challenges regarding the *Tri Hita Karana* implementation in Bali, such as lack of commitment and participation from the majority of the hotel managers, lack of resources of culture, religion, or THK provided in the hotel, and lack of environmental management system (EMS). The hotels also generally did not give adequate attention to the environmental actions, in light of the assessment result that the availability and implementation of EMS remain among the lowest for hotels in Bali. *Tri Hita Karana* is the altruistic reason that hotels conduct CSR. 'CSR is the way to thank God and to ensure that the society and the environment gain benefits from company operation' (Mahyuni, 2013, p. 9). CSR in Bali tourism companies are dedicated to both internal and external stakeholders. CSR for internal stakeholders—employees at all levels, shareholders, and owners—generally relate to internal communication coordination, training, and development to improve understanding, awareness, and preparedness regarding the company's vision, mission, strategy, internal business process, ethics, risk and crisis preparedness, and internal coordination (Zerfass, 2008). Internal CSR in tourism companies in Bali, especially hotels, relate to innovative management initiatives, training and development programmes on health, safety, management, inter-business organizations relationships, sustainable business practices, employee supportive programmes such as fair

trade, health protection, sustainable behaviour, reduce-reuse-recycle, business etiquette, preparing health and safety handbook, and guidebook for in-emergency situation (accidents, fire, earthquake, tsunami) (Dewi, 2014). External stakeholders are dedicated for government, suppliers, community empowerment, youth organizations, schools, orphanages, NGOs, philanthropy, volunteering, art performance organizations, dancers, musicians, and artists.

Tourism is a global-scale industry involving customers, corporates, and brands from all over the world doing tourism-related activities in a destination at a certain region. Tourism business offers local attractions to global customers. Therefore, in relation to CSR, tourism business must combine both local and global value. Murni, Kumbara, Sirtha, and Mudana (2014) noted how hotels in Bali combined two different ideologies— global and local—as their CSR approach. The global ideology ‘begins with that of global environmental and sustainable development discourse always be relied upon in any development consisting of ecological sustainability, social sustainability and economic sustainability, in addition to green tourism’ (p. 3). The local ideology relates to the indigenous Balinese *Tri Hita Karana* practice, which is apparent from the types of CSR-related certification awards in which hotels have participated. The six 5-star hotels involved in the study participated in global awards such as EarthCheck and Asian Green Hotel Standards and local awards like National Green Hotel award and *Tri Hita Karana* award (Murni et al., 2014).

There are some studies on the drivers that make tourism companies in Bali conduct CSR. Mahyuni (2013) reports that the drivers are mostly maintaining legitimacy, managing important stakeholders, strategic reasons, and altruistic reasons. Dewi et al. (2015) add that the hotels perform CSR because of the government regulation on social and environmental responsibility, to build closer relationship between the hotel, employees, and the public, to overcome the social and environmental damage, and to preserve Balinese culture. CSR is based on the generosity of the hotel (CSR as philanthropy), risk management (CSR as risk management), and value creation (CSR as value creation). The study also confirms that CSR contributes to business success by building reputation and improving competitive

advantage. Mahyuni (2013) indicates that the most prevalent motivation for CSR practice in Bali hotels is 'to gain legitimacy or a license to operate' in the society because hotels depend on the local society, local culture, and natural beauty of the local environment.

The hotels' dependence on local society seems to be on daily operation, in the form of regional security and avoiding any risk of being disturbed by pressure or protests. As such, harmonious relationship with local society is built by conforming to the local society's norms and rules; CSR programmes are also implemented to conform to such norms and rules. In relation to this, another study found that hotels' CSR funds are mostly distributed for direct community involvement (48%), compared to allocations for environment (14%), health and safety in the workplace (7%), labour (7%), general/miscellaneous (7%), product (6%), and energy (4%) (Trianasari & Yuniartha, 2015). In details, the direct society involvement fund comprises cash donation to the society and is managed by the society (28%), sponsorship of society health programmes (7%); sponsorship of art, conferences, exhibitions, and education programmes for society (6%); scholarships (2%); facilitating social activities (2%); and supporting local industries (3%). The CSR fund allocation clearly explains the main reason hotels practice CSR: To maintain harmonious relationship with society, maintain legitimacy, avoid pressure and risks, and gain support from the society in which the hotels operate (Mahyuni, 2013). The hotels admitted the importance of being recognized as socially and environmentally conscious companies because it is a marketing tool (Mahyuni, 2013). The CSR programmes identified in the hotels include cause promotions, corporate societal marketing, corporate philanthropy, community volunteering, and socially responsible business practice (Dewi, 2014).

Problems of CSR in Bali tourism generally relate to distribution, proposal submission, unclear criteria, possible jealousy among communities, lack of systematic and accountable reporting of the used CSR contribution, and the synchronization of contribution and stakeholder needs and expectation (Dewi et al., 2015; Trianasari & Yuniartha, 2015). There is a 'communication gap' between companies and stakeholders on CSR expectation and implementation. Stakeholders feel that the companies' CSR

implementation, to some extent, does not meet their expectation. In fact, to be successful, CSR should relate to stakeholder needs and give benefits to stakeholders. Identification and prioritization of CSR targets are crucial so that the right people and the right society can receive the right contribution. Trianasari and Yuniartha (2015) investigated whether and to what extent the CSR programmes address the right society (tourist objects) and fund contributions meet actual needs. They found that there is indeed a gap between the CSR programmes and society's demands. There appears to be a tendency of hotels distributing their CSR funds to only certain tourist objects, based on previous experience and activities. Tourists objects that are rarely included in CSR programmes may continuously lack support and thus be unable to provide good tourist objects or products. Some needy societies or tourist objects lack support while the others reportedly receive much more CSR support. They also indicate that the unclear government rules of CSR and lack of channels for tourism business to communicate their CSR initiatives to stakeholders are the cause (see also Dewi et al., 2015). In relation to this, tourism companies and government need to increase collaboration on data and information regarding the society's needs and expectations, so that the companies can contribute accordingly. The companies also need to communicate their CSR commitments and initiative to stakeholders.

However, very few studies address how tourism companies communicate CSR. It is unfortunate to see the limited attention given by studies to how the companies in Bali provide CSR data and information through the corporate communication functions of internal communication, marketing communication, and PR (Zerfass, 2008). There are also few studies on the use of communication channels or media such as internet (websites and social media) considering the rapid growth, penetration, and usage of internet in the tourism-related industries. The communication aspects are sometimes included in the studies but not as the main goal. Dewi (2014) notes how some boutique hotels in Bali use their websites to provide information about their CSR. Yuniartha and Purnamawati (2016), in a recent study of 26 starred hotels in Bali, found that they all have CSR reports, but their study objective was CSR's impact on hotels value, not the communication aspect. A part of Devyani's (2015) study deals with how tourism companies in Bali communicate CSR. Studying CSR practices of 30 SMEs in Bali, her study indicates that most SMEs disclose

CSR in their annual reports since they are SMEs and only conduct limited CSR. Only three companies prepare a separate CSR report. Interestingly, one company prepares a separate report because of the requirement to participate in a local CSR award in which CSR report is mandatory. SMEs include hotel, restaurants, supermarkets, financial institutions, tours and travel, hospitals, and tourist attractions. Tourism companies in Bali generally provide CSR information through the annual reports, CSR reports (Yuniartha & Purnamawati, 2016) or mass media and website (Dewi, 2014). Dewi et al. (2015) designed a special website template for tourism companies to provide CSR information according to *Tri Hita Karana* philosophy. The authors expected the companies' image to be improved by carrying out CSR programmes according to the needs of the local society and the environment in the Bali province.

There has been limited study on the institutionalization of CSR in Bali tourism companies. CSR studies, mostly on hotel companies, relate to implementation issues, motives and programmes, business cases, benefits for both the company and society, CSR measurement, and models of CSR certifications. Other specific issues such as the inclusion of CSR in the business strategy, the development of CSR strategy, and department responsible for CSR still need further investigation. Hotels manage CSR through various departments but generally through Sales and Marketing department, especially PR division or HR Department. When scholars approach tourism companies to conduct a study, the hotel management appoints an employee from those departments. One CSR study on strategic level was conducted by Mahyuni (2013) involving a deep-level interview with hotel employees at managerial level 'who are in the position to make decisions regarding their CSR practices' (p. 5), such as general managers (6), executive assistant general manager (1), resident managers (2), HR managers (6), and operation managers (3). The study indicates that CSR has strategic reasons and hotels companies incorporate CSR as a part of business strategy to build competitive advantage. Another study by Dewi (2014) in three boutique hotels notes that the companies' CSR relate to the core business strategy, as stated in the websites, and provide global recognition through related certification and awards.

‘CSR is probably one of the major contributors to a sustainable and successful company, because basically a company cannot run successfully without understanding or helping the community in where the business operates (Mahyuni, 2013, p. 7).

2.4.4. Communication of CSR

Businesses of tourism industry with their unique nature of business have been increasingly demanded for the CSR contribution in which communication plays a critical role in the attempt to map the stakeholders’ expectation and then communicate the CSR commitments and achievements accordingly. However, the communication of CSR has been proved to be strongly related with the contextual environmental factors, nature of country, and company characteristics such as sectors, types of management, ownership, and financial performance. Moreover, the fact that studies related to CSR communication in tourism industry especially in a destination of developing nations are still limited. Bali, an island and one province in Indonesia, and considered as one of the world’s leading destinations is a very good case for a study related to CSR communication in tourism industry situated in a developing country.

2.4.4.1. CSR Communication

CSR communication has gained a more important and strategic role in corporate communication, whereby corporates provide CSR data and information through internal communication, marketing communication, and PR (Zerfass, 2008). Although corporates mainly use PR to communicate CSR (Bartlett, 2011; Mette Morsing & Schultz, 2006), marketing communication is becoming increasingly popular as a method to communicate CSR (Morsing & Beckmann, 2006). Internal communication is the initial yet important part of corporate communication in CSR communication. Internal communication builds trust and relations between management and employees and nurtures leadership (Rottger & Voss, 2008). When an employee trusts the management, it gives legitimization, which is very important for the employee’s working motivation. CSR awareness among

employees is very important as it 'represents an essential element for the external communication, representation and image of the company as they are information transmitters to the external environment' (Bhattacharya, Sen, & Korschun, 2008). Their study indicates that success in marketing CSR relies on satisfying employee needs, such as linking work and personal life through CSR, feeling connected to the company, and taking opportunities for self-enhancement. Moreover, fulfilment of employee needs benefits the company by increasing loyalty, productivity, and commitment. Finally, while 71% of the companies surveyed indicate that CSR practices are developed and managed at the CEO level, employees want more roles in CSR activities. However, corporates often neglect the importance of employee awareness of CSR due to lack of internal communication (Brunton, Eweje, & Taskin, 2015; Hülsmann, 2015). Many companies do not communicate the details and extent of CSR initiatives clearly and consistently— only 37% of the employees surveyed were even aware of their CSR (Bhattacharya et al., 2008). Some strategies for CSR communication through internal communication are employee volunteering, individual employee programmes on CSR, education on CSR, and use of employee feedback to shape CSR strategy (CSREurope, 2010). The challenges for internal communication are cultural diversity, costs, and departmental and operational differences (CSR Europe, 2010).

CSR communication has long been closely aligned with PR because they are interrelated. PR and CSR communication share the same principles of providing information, creating communication, developing and maintaining relationships and engagement to increase transparency, and cooperation with multiple stakeholders with the final aim to gain better image and reputation. The origins, theories, processes, and primary responsibilities of PR and CSR communication are similar. This marked another wave of interest in the PR literature phenomenon (Clark, 2000 as cited in Bartlett, 2011). PR literature has a range of topics related to CSR, such as relationships, community, symmetry, shared meanings, and moral and ethical perspectives, which take the approach that the corporations' responsibilities should be more altruistic than business-oriented. The PR discipline focuses on relationships and balancing interests and expectations between organizations, their stakeholders, and society more generally and seeks to shape

organizational policy and activity as well as public understanding of the organizations (Bartlett, 2011). Moreover, PR has some critical functions and roles in CSR communication such as community relations, media relations, government relations, and issue management (Fawkes, 2004). Issue management, for example, actively identifies and monitors stakeholder expectations regarding social and environmental responsibilities of corporations so that companies can conduct appropriate CSR programmes. It is important to monitor the stakeholders' CSR expectations because they tend to change over time (Morsing & Schultz, 2006). Corporations need to adjust their CSR and communication strategy accordingly so that 'there is a balance between the private interest of the organizations and the interest of society' (Grunig, 1992 as cited in L'Etang, Falkheimer, & Lugo, 2007, p. 86).

PR professionals believe that there is a strong connection between PR and CSR as they are both about 'relationship'. PR is 'the management function that identifies, establishes, and maintains mutually beneficial relationships between an organization and the various types of public on whom its success or failure depends' (Cutlip & Center, 2000, p. 6). PR assists organizations in improving the quality of relations with multiple stakeholders. The recent increase in stakeholder expectations, scrutiny, and monitoring of organizations to be transparent, trustworthy, and create more engagement has made PR's role far more important. This is because an organization's goal is not only to provide goods or services but also to establish a good reputation by building and maintaining good relationships. 'The central role of public relations is to understand and advise on the relationship and expectations between organizations and environment on the basis that the will of the public is a central foundation for business success' (Bartlett, 2011, p. 67).

In addition to CSR communication through internal communication and PR, corporates have maximized marketing roles. Scholars have suggested to extend these roles from only serving customers to also serving the society and environment (Bronn, 2011, p. 111). The public nowadays increasingly wants to know about the companies that stand behind the brands and products through the marketing and CSR communications presented to them (Jahdi & Acikdilli, 2009). In other words, consumer perceptions of a company and

its role in the society can significantly affect the corporate brand's strength and equity (Bronn, 2011). A social evolution study in the USA (2010) shows that 90% of customers want companies to tell them how they are supporting a cause. Another study indicates that customers can 'reward and punish authorities [and are] able to influence the profits of competing firms, and indirectly also the direction of the economy' (Hansen & Schrader, 1997, p. 447 as cited in Pomeroy & Johnson, 2009). Therefore, CSR-concerned corporates target consumers as an important stakeholder to build image and reputation. A study on the impact of perceived CSR on consumer behaviour indicates that more than 80% of respondents believed firms should engage in social initiatives and 76% felt that those initiatives would benefit firms (Becker-Olsen, Cudmore, & Hill, 2006). Therefore, communicators should select social programmes carefully and ensure that their communications make a connection between the social domain and the firm, so that consumers perceive initiatives as proactive and socially motivated (Becker-Olsen et al., 2006).

In 2008, the American Marketing Association (AMA) changed the definition of marketing to 'the activity, set of institutions, and processes for creating, communicating, delivering, and exchanging offerings that have value for customers, clients, partners, and society at large (Bronn, 2011, p. 111). The new definition suggests that 'marketing creates value for customers and other stakeholders; its roles and responsibility are to provide value that marketing managers need to be more aware of and better understand the implications of their practice over and beyond sales or financial returns' (p. 112). The market nowadays is characterized by cynicism and scepticism as consumers question organizational motivation and commitment for CSR initiatives, which challenges organizations regarding how to present their CSR to their markets (Andersen & Johansen, 2012). The integration of marketing and social objectives has triggered the emergence of new marketing functions such as corporate social marketing, cause-related marketing (Bronn, 2011), and green marketing (Roy & Barua, 2016). The Cone cause evolutionary study (2010) indicates a positive attitude of American customers towards both social marketing and cause-related marketing. For example, 88% say it is acceptable for companies to include a cause or issue in their marketing and 85% have a more positive image of a product of a company when it

supports a cause they care about (Cone, 2010). Also, customers are likely to switch to a brand having a cause-related marketing benefit (Bronn & Vrioni, 2001 as cited in Bronn, 2011).

From a marketing communication perspective, CSR has become a joint-value and identity-constructing practice that transforms consumer scepticism and cynicism into brand involvement and community involvement (Andersen & Johansen, 2012). Marketing subsets in the form of communications vehicles are the tools by which corporates can communicate ethical and CSR initiatives (Jahdi & Acikdilli, 2009). They argue that ‘any and every marketing communications tool is capable of conveying a company’s CSR messages and contributing to its corporate image and brand equity’ (p. 106). Marketing communication involves numerous communication applications and methods, such as corporate advertising, awareness campaigns, sponsorships, events, licensing, direct marketing, sales promotion, issues/advocacy, advertising, awards, online, direct selling, exhibitions, product PR, and packaging. Sponsorship is one of the most powerful and effective marketing communication tools for influencing consumers’ perceptions of a firm and its CSR initiatives (Jahdi & Acikdilli, 2009).

There are some interesting issues related to the integration of marketing and social initiatives, such as the impact of CSR on marketing outcomes (consumer likelihood to purchase, to pay higher price, and to switch brands, CSR impacts on brand, value, reputation, and sales (Vaaland, Heide, & Gronhaug, 2008 as cited in Bronn, 2011). However, there are very few studies on the integration of marketing into CSR strategy, especially marketing communication (Pedrosa, 2015). Her study on the link between CSR and marketing and whether CSR is integrated into the core business strategy shows a low percentage of CSR integration in the core business. Fewer than 50% of the companies report having sustainability at the centre of their strategy, which means that there is a limited reflexion of CSR on business functions. Also, most of the companies did not indicate the integration of CSR strategy into marketing; the latter remained in its conventional role (Pedrosa, 2015). Advertising is one function of marketing communication popularly used to communicate CSR intention and initiatives. Corporate

image advertising is a popular promotional tool as it permits greater creativity, communication value, and flexibility regarding target audience reach and pattern (Rossiter & Bellman, 2005 as cited in Pomeroy & Johnson, 2009). However, CSR advertising makes a corporate's CSR claims particularly prone to consumer scepticism, potentially hindering the construction of the desired corporate image in the minds of critical consumers. A study of CSR advertisements in the UK and Brazil indicates that the companies used CSR advertisement in response to public pressure to create or maintain their legitimacy in the eyes of society (Farache & Perks, 2010). CSR advertising is 'a channel for creating, restoring or maintaining organizational legitimacy' (Farache & Perks, 2010, p. 245). There is also a link to the type of CSR issue and the company's industry or business sector. The UK-based oil company was mostly concerned with environmental issues while the Brazil-based banking company was more concerned about issues related to social and community involvement such as education. Therefore, CSR issues to be included in CSR advertising must consider the typical issues of interest for each company's stakeholders.

Three terms are commonly used to describe how companies communicate CSR—communication, reporting, and disclosures. The word CSR itself is used interchangeably with other terms like corporate social, sustainability, responsible, ethical, investor relation, community relations, philanthropic, and environment, social, and governance (ESG). While CSR communication is studied by communication scholars (Lars Thøger Christensen et al., 2008; Devin, 2014; Nielsen & Thomsen, 2009a), CSR reporting and disclosure are studied by non-communication scholars, mostly from accounting, management, and tourism, such as CSR reporting by de Grosbois (2008; 2015), sustainability reporting (Ricaurte, 2012), social and environmental reporting (Fifka, 2012; 2013), and CSR disclosures (Brammer & Pavelin, 2004a; Khasharmeh & Desoky, 2013; Wanderley et al., 2008). There is also a difference in the use of CSR communication-related terms among global organizations. The GRI, which focuses on developing a framework of CSR reporting activities, uses the term 'sustainability reporting' and defines it as 'a report published by a company or an organization about the economic, environmental, and social impacts caused by its everyday activities' (GRI, 2015). On the

other hand, the WTTC uses the term ‘Environmental Social and Governance (ES) reporting’ (World Travel and Tourism Council, 2015a). Reporting is defined as ‘a mechanism that enables an organization to manage its impacts on the economy, environment, and social conditions by allowing them to measure, track and improve their performance and eventually enable them to promote transparency and accountability for being published in the public domain’; hence, organizations are more likely to manage these issues effectively (Bien, 2008).

CSR reporting is a way to ensure that CSR conducts meet a certain standard and improve stakeholders’ perception of the company. Another definition, given by Dodds and Joppe (2005), is that reporting CSR makes a company more transparent and accountable to external stakeholders, enabling it to ensure that efforts are maintained and initiatives are continued, which enables investors to avoid risks and consumers to support sustainable tourism and others in the supply chain and at destinations for successful practice. CSR reporting or disclosure can be said to be part of CSR communication because the previous terms focus on limited aspects. Regarding audience, for example, CSR reporting and disclosure merely focus on investors and regulators, while CSR communication also focuses on others such as employees, public, and customers. Regarding goal, CSR reporting and disclosure focus on financial and legal purposes or the obligation to report to investors and regulators. On the other hand, the goal of CSR communication is beyond financial and legal purposes and involves building positive CSR image and reputation. Finally, CSR reporting and disclosure only focus on limited channels such as annual, financial, or non-financial reports. CSR communication through a report is not sufficient. CSR communication involves the understanding and identification of the most effective channels to communicate the perceived most important CSR information to selected stakeholders to gain positive image and reputation, thus contributing to corporate success. A complete definition of CSR communication is given by Podnar (2008, p. 28):

‘A process of anticipating stakeholder expectations, articulation of corporate social responsibility policy and the managing of different communication tools designed to provide true and transparent information about a company or a brand’s integration of

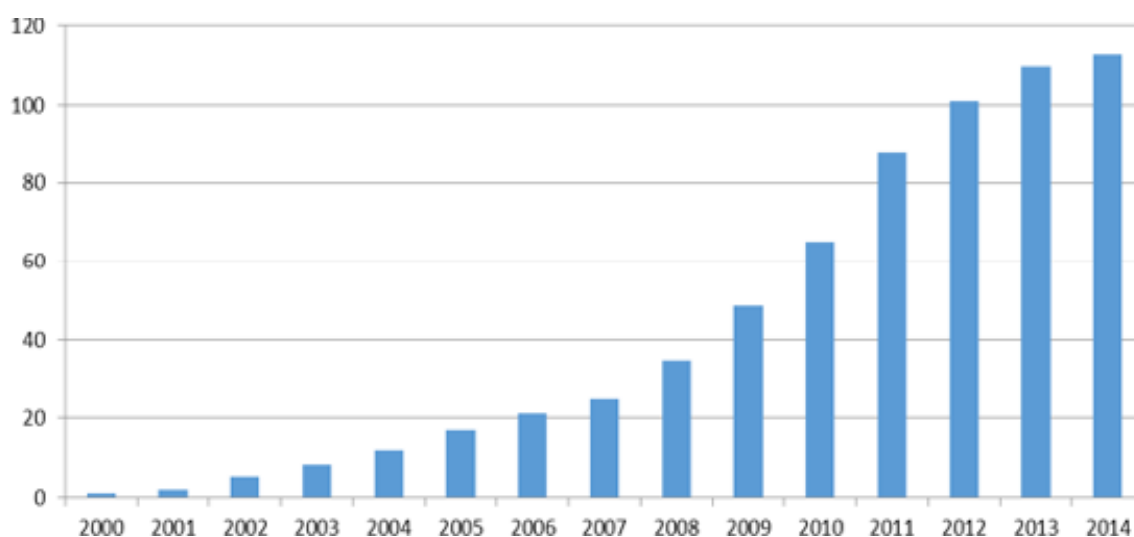
its business operations, social and environmental concerns, and interactions with stakeholders'

There have been positive responses and initiatives from companies regarding attempts to communicate CSR. In the tourism sector, for example, the initiatives to report increasingly emphasize specific frameworks, guidelines, and standards, increased attention to assurance and verification, focus on supply chain, and tackling important issues in tourism (World Travel & Tourism Council [WTTC], 2015). As seen in Figure 2.8 there has been significant increase in the number of WTTC members reporting CSR conducts.

Figure 2.8.

Sustainability Reporting within Travel & Tourism Industry 2000–2014.

(World Travel & Tourism Council, 2014).



Although the practice of CSR communication is apparent, it is still new and limited. There are some reasons that companies do not adequately communicate CSR. According to de Grosbois (2015), first, the companies consider CSR to be irrelevant to their stakeholders. Second, they do not engage in any significant initiatives to act on their commitment and communicate CSR as a marketing tool. Third, their CSR data would show them in poor light because they conduct limited activities. Lastly, they do not collect performance data internally, even if they perform well on the CSR front. The companies might not want to make this information publicly available to competitors, might not see

this subject as a potential competitive advantage, and may choose to focus on other areas of employee relations on their reports (Medrado & Jackson, 2016). The limited practice of CSR communication relates to the difficulty in finding research on multiple tourism business sectors. Tourism is a huge industry, involving a wide number of supported business sectors such as accommodation, tour operators, restaurants, transportation, attractions, entertainment, pubs, casinos, and many others. Most studies focus on accommodation sector or hotel.

CSR communication does not involve merely making stakeholders aware of the companies' CSR initiatives but also ensuring they have positive attitude and behaviour towards the company's CSR intentions (Du et al., 2010; Kim & Ferguson, 2014; Morsing & Schultz, 2006). It is also important to know how to reach the right level of transparency; otherwise, CSR initiatives might be underestimated. Whether and to what extent a company should communicate CSR are interesting issues to investigate (see Morsing and Schultz, 2006, 2008, Wanderley et al., 2008), as well as controversial (Wanderley et al., 2008). They claim that while companies want stakeholders to be aware that they are socially responsible, they are also reticent about communicating their actions—fearing criticism and wary of creating expectations (Schlegelmilch & Pollach, 2005). This is because messages about corporate CSR initiatives are likely to evoke strong and often positive reactions among stakeholders (Morsing and Schutz, 2006). Du et al. (2010) claim that stakeholders, while claiming that they want to know a company's socially responsible practices, become leery of the motives when the companies aggressively communicate CSR. Customers, for example, appear to be sceptical about corporate claims of doing good for society and the environment (Bortree, 2014). Therefore, CSR communication is said to be a two-edged sword, creating strong reactions and scepticism among stakeholders (Bortree, 2014; Du et al., 2010; Nwagbara & Reid, 2013).

In Indonesia, the state of CSR communication is at an early stage, though a slight increase is apparent. Even the term 'CSR communication' hardly appears in CSR-related studies. Corporates in Indonesia prefer to use terms like CSR disclosure, sustainability reporting, and CSED. A comparison between CSR disclosure among top companies in

seven different Asian countries including Indonesia indicates that CSR levels in Asia are lagging behind those in the west (Chambers et al., 2003). CSR disclosures by Indonesian corporates are low and relatively new, wherein the CSR-related information is limited and not seriously considered. The trends and determinants of CSR disclosure indicate an increasing but insignificant trend, shown by a low response of companies (Cahyonowati & Darsono, 2013). The extent of CSED posted by listed Indonesian companies on their corporate website is low, and the nature of disclosure is mostly descriptive, without any specific timeframe. They add that most companies in this study still lack understanding.

Research on how tourism companies communicate CSR generally addresses four main issues—goal, audience, content, and channel (Coles et al., 2013; de Grosbois, 2015). The following sections elaborate upon the current state of research on these four issues. In addition, the integration and stakeholder communication strategy are also described in terms of their importance for company success in CSR communication.

2.4.4.2. Goal of CSR Communication in Tourism

Companies' communication programmes generally aim at creating value, which can be gained through some specific goals such as publicity, customer preferences, employee commitment, reputation, brands and corporate culture, relationships, trust, legitimacy, thought leadership, innovation potential, and crisis resilience (Zerfass, 2008). This is also applicable in the context of CSR communication in tourism. The long-existing debate of whether or not to communicate CSR is now over because it has already become a standard business practice worldwide (KPMG International, 2013). Previously, the increased CSR practice was the result of the increased pressure from NGOs, politicians, and the financial market to monitor or evaluate codes of conduct or tourism policies that address sustainable or responsible tourism (Dodds & Joppe, 2005). As stakeholders are increasingly hopeful about companies' contribution to society and are watchful of operational misconducts, companies must prove their CSR commitments through communication. Engaging in CSR activities portrays that a company is doing good because

it is the right thing to do. Communicating that you are doing the right thing can show that you are doing good (J. L. Holcomb et al., 2007).

According to Du et al. (2010), there are two purposes of CSR —awareness and scepticism avoidance. First, stakeholders should be made aware of company's CSR. Second, the communication should be credible and trustworthy to avoid stakeholders' scepticism about company's positive CSR intention. On the other hand, Lim and Greenwood (2017) show that CSR communication helps the companies to achieve the CSR goals for business, community, and employees, which means that companies' CSR goals will not be met unless they are well-communicated. An extensive study involving 252 listed companies in Indonesia indicates that the goals are mostly to create a positive image, act accountably, and comply with stakeholder demands (Gunawan, 2008).

There are some benefits of CSR communication for tourism companies (Graci & Dodds, 2008). First, many companies publish reports aimed at their employees, to help explain and support the roll-out of a company's new sustainability policy. Second, companies also report for reasons of reputation; such companies are keen to capture their leadership work and combat negative perceptions that may have arisen about their sector or brand. Third, a social report can also be a useful communication tool to highlight responsible business practice across a company's operations worldwide because publicly traded companies need to report on CSR initiatives as part of their investor relations and to demonstrate that they are proactive in reducing potential risks. Medrado and Jackson (2016) add that added that the goals relate to increasing market share and productivity and gaining customers loyalty. Similarly, Holcomb et al. (2007) claim that hotels' CSR communication efforts will effectively aid in communicating to potential employees and in turn possibly create a competitive edge when attempting to recruit and retain employees and enhance the company's image for potential CSR-conscious consumers (Holcomb et al., 2007). Reporting on social and environmental issues has the potential to increase loyalty and give a sense of distinctiveness.

Bobbin (2012) shows that the reporting systems in the tourism industry were developed as a response to the certification scheme practice, which lacks transparency in reporting what has and has not been achieved and fails to reflect different business types and different operating areas. Importantly, CSR reporting framework enables tourism enterprises and organizations to communicate any actions taken to improve economic, environmental, and social performance, the outcomes of such actions, and future strategies for improvement (United Nations Environment Programme [UNEP] & World Tourism Organization [WTO], 2005). For internal management, reporting functions are a critical management tool because they sharpen the ability of managers to assess progress towards stated social and environmental policies and goals, and are key to building and sustaining the engagement of stakeholders (UNEP, 2015). When a company does not provide any report on CSR, the perception will be that the company does not care that these issues are important to its major customers and financiers and/or does not have strong management and governance systems in place and it is not organized to proactively address these issues (World Travel & Tourism Council [WTTC], 2015). If a company reports on CSR but fails to acknowledge and describe its management approach to certain issues, it may be perceived as greenwashing and disingenuous in its stated commitments and values. Finally, through reporting, companies can maintain and strengthen their credibility, engage their customers, gain benefit from any successes, and promote market advantage (UNEP, 2005).

The increased pressures from customers, market, business regulators and concerned organizations have triggered tourism companies to provide CSR information. By implementing CSR and providing related information, tourism companies are not only responding to the stakeholders' demand to make them perceive that they have been socially and environmentally responsible but also sustaining their business and the tourism industry itself. The business in tourism depends on tourism's sustainability because when tourism is not sustainable, neither is the business. All companies communicate their initiatives regarding workplace climate, community involvement, environment, ethics, human rights, governance, responsible market orientation, and stakeholders' involvement.

Research shows that CSR communication goals vary according to company characteristics such as business sector, company size, company management, ownership, and financial performance or profitability. Generally, sectors are categorized into highly sensitive and non-sensitive industries (Gunawan, 2008). Most studies show that companies in sectors categorized as highly sensitive, e.g. tourism, communicate more CSR information than those in non-sensitive industries, although Gunawan's (2008) extensive study in Indonesia shows no significant difference between the two industry categories in terms of the quality and quantity of CSR communication.

Tourism industry consists of several different business sectors such as accommodation, restaurants, tours and travel, airlines, tourist attractions, etc. While accommodation or hotel sector's main goal is reputation (Holcomb et al., 2007), the restaurant sector's goal is to gain customer preference by promoting quality products. Tomasella and Ali (2016) found that many restaurants attempt to attract customer preferences by communicating healthy eating and the importance of fresh and quality food as real or authentic food and consider it as 'a clear expression of social responsibility' (p. 12). This kind of information is what the customers are actively seeking (Sustainable restaurant, 2013 as cited in Tomasella & Ali, 2016). In another tourism sector, tour and travel, Wijk and Persoon (2006) found that the CSR communication goal is to inform and educate customers about CSR-related issues (p. 387). In other words, the restaurant's sector attempts to show such 'thought leadership'. This kind of CSR communication goal is apparent at theme parks or tourist attractions. Holcomb, Okumus, and Bilgihan (2010) show that this sector is committed to providing quality entertainment aimed at educating and informing customers and employees. By providing high-quality entertainment, the companies aim to gain customer preferences and trust among customers and employees.

The goals of CSR communication vary according to the company size. While SMEs are likely to communicate CSR to gain customer preferences through product/service promotion (Ettinger, Grabner-Kräuter, & Terlutter, 2018; Tomasella & Ali, 2016), larger companies focus on gaining positive reputation and good relationships with stakeholders, especially investors and employees (Lim and Greenwood, 2015). SMEs are generally

concerned about generating profit through sales, whereas large companies need to gain and maintain good reputation and relationships among key stakeholders, such as (prospective) investors, potential job seekers, or general public or society. However, there are very few studies on the goals of CSR communication based on the company size. Existing studies generally investigate and confirm the positive relationships between company size and degree or extent of CSR communication, rather than goals (Indraswari & Astika, 2015 and Veronica Siregar & Bachtiar, 2010 in Indonesia; Rosli, 2016 in Malaysia). Apart from measuring the number of total assets and sales, company size can be represented by the number of employees (Zerfass). In Indonesia, for example, there are three company size categories: small with 5–20 employees, medium with 21–99 employees, and large with more than 100 employees. This variety of goals based on company size is also applicable to the company management types. Tourism companies in developing countries generally operate under three types of management—foreign-chain management, local-chain management, and non-chain management (independent). As foreign-chain management companies are likely to be larger, their CSR communication goal is to generate positive reputation among key stakeholders such as investors, employees, job seekers, and the public or society.

Apart from the business sector, company size, and management type, companies' goal for CSR communication also varies according to ownership type and financial performance. Company ownership types include fully foreign ownership, local ownership, a combination of foreign and local ownership, and government or state ownership. Darus, Hamzah, and Yusoff (2013) found that family- or locally owned companies have less motivation to communicate CSR compared to foreign-owned companies. The local companies communicate CSR only to internal stakeholders such as investors and employees, while foreign-owned companies communicate it to both internal and external stakeholders such as the general public and society. Koswara et al. (2015) researched the practice of CSR communication through website among Indonesia's 140 state-owned companies. However, the study does not relate to the goal. Financial performance influences the extent of CSR communication because the practice requires significant resources such as manpower, time, and money. Companies with better financial

performance conduct more CSR communication compared to companies with low financial performance. Indraswari and Astika (2015) and Silaen (2010) indicate the positive influence of profitability on CSR disclosure in Indonesia's leading companies. CSR communication gives a financial benefit in the form of profit and nonfinancial benefit in the form of positive reputation (Umawan & Putri, 2017). They also found that the goal of CSR communication is to comply with instructions from the headquarters or investors (stakeholder relationships).

2.4.4.3. Audiences of CSR Communication in Tourism

CSR communication is unique because it has many potential audiences (Dawkins, 2004 as cited in Du et al., 2010)—i.e. specific stakeholders to whom the companies provide CSR data and information. Stakeholders are people who are affected by the decisions, actions, policies, practices, and goal of an organization, or whose decisions and actions can affect the organization (Kitchen, 1997: p. 93), because a stakeholder, according to Davis (2005: p. 59), has a 'stake' in the organization—an interest that may be direct or indirect, active or passive, known or unknown, recognized or unrecognized, immediate or removed (Davis, 2005; p. 59). This is based on the view that 'if a group of the individual could affect the firm (or be affected by it, and reciprocate) then managers should worry about that group in the sense that they need an explicit strategy for dealing with the stakeholder' (Freman, 2004). Corporates' main CSR audiences are internal stakeholders, market, and society.

Companies must adapt to the specific needs of different stakeholders because they have different business expectations and information needs and may respond differently to the various CSR channels (Du et al., 2010). Stakeholder identification is very important in shaping the practice of CSR communication. Companies must communicate the most appropriate CSR information to the most appropriate stakeholders. In tourism, different stakeholders have different CSR concerns. Dawkins (2005) notes two main types of stakeholders—opinion leaders and the general public. Opinion leader audiences involve legislators (government bodies), investors, and NGOs. The general public stakeholders consist of customers and community (Du et al., 2010). While the first type is more active

in seeking CSR information, the latter has relatively little interest in CSR information (Dawkins, 2006). A statement by an international restaurant corporation clearly states that companies should approach specific stakeholders in varied ways:

‘Approaches and methods of stakeholder engagement vary by group. Engagement with stakeholders such as industry associations, restaurant owners, investors, and vendors occurs on a regular basis on a broad array of topics; engagement with NGOs and governments may take place on an issue basis for a specific interest or related to a particular area of expertise’

<http://www.rbi.com/interactive/newlookandfeel/4591210/2016sustainabilityreport.pdf>

However, in spite of its importance for the success of CSR communication, audience has rarely been researched compared to content and channels. There are still very few studies that explicitly identify the specific audiences to which the companies communicate CSR. In addition, instead of questioning ‘to which stakeholders do specific companies communicate CSR?’ existing studies find the information implicitly by investigating the perceived importance of stakeholders by specific companies or sectors. This is done by calculating the total number of times specific stakeholders are mentioned in a report (Gunawan, 2008; World Travel & Tourism Council [WTTC], 2015) or in any information or publication available online. The more often a stakeholder is mentioned in a report, the more important it is considered by the company disclosing the report. Another method is by explicitly questioning the extent to which specific stakeholders influence the companies on CSR disclosure; the more influence a stakeholder has, the more important it is. Gunawan’s (2008) extensive study of listed Indonesian companies indicates three stakeholders with the most influence on CSR disclosure—community, government, and employees.

WTTC (2015) released a report highlighting the perceived important stakeholders of CSR communication from the perspective of three tourism business sectors—accommodation, airlines, and tour operator companies. The more often a stakeholder is mentioned in the reports, the more important it is for the sectors. In airlines sectors, the

three most mentioned stakeholders are customers (66%), employees (63%), and investors (53%). That is why they focus their CSR communication on those stakeholders. Interestingly, there are five stakeholders whose appearance percentages are nearly the same—namely shareholders (41%), governments (41%), supply chain (41%), communities (38%), and NGOs (38%). It means that these five stakeholders are equally important for the airlines in terms of CSR information concern. The next two most common stakeholders are authorities (19%) and society (16%). However, it is unfortunate to see that communities and society are on the 7th and 10th position respectively, considering that businesses operation should contribute more to society and community. Unlike other sectors whose operations have direct contacts with society and community, airlines business operation does not have direct links to society. Airlines companies are usually located in a particular area but their airplanes operate in or visit other airports.

This minimum contact with local society might be why airlines do not consider society and community as important as other stakeholders like customers and employees.

Table 2.8.

*The Frequency of Stakeholder Groups Identified in Travel and Tourism
Sustainability Reports.*

No	Airlines	Hotels	Tour Operators
STAKEHOLDER GROUPS			
1	Customers (66%)	Employees (71%)	Employees (50%)
2	Employees (63%)	Customers (57%)	Supply chain (50%)
3	Investors (53%)	Supply chain (50%)	Customers (50%)
4	Shareholders (41%)	Shareholders (32%)	NGOs (50%)
5	Governments (41%)	Communities (32%)	Investors (33%)
6	Supply chain (41%)	Owners (29%)	Governments (33%)
7	Communities (38%)	Investors 25%)	Shareholders (33%)
8	NGOs (38%)	NGOs (25%)	Business organizations(17%)
9	Authorities (19%)	Business organizations(18%)	Business partners(17%)
10	Society (16%)	Business partners (18%)	Communities (17%)
11	Media (13%)	Environment (11%)	Regulators (17%)
12	Trade unions (13%)	Local communities(7%)	Media (17%)
13	Business partners (13%)	Media (7%)	Society/public (17%)
14	Regulators (9%)	Strategic partners (7%)	
15	Academic institutions(9%)	Regulators (4%)	
16	Research community; Science & research (9%)	Authorities (4%)	
17	Environment (6%)	Society/public (4%)	
18	Research and rating agencies	Distributors (4%)	
19	Contract workers (3%)	Contract workers (4%)	
20	Distributors (3%)	Researchers (4%)	
21		Trade unions (4%)	

Note: Reproduced from *Environmental, Social & Governance Reporting in Travel & Tourism: Trends, Outlook & Guidelines* (World Travel & Tourism Council, 2014).

While airlines companies consider customers as the most important stakeholder group, hotel companies provide CSR information mostly to employees (71%), customers (57%), and supply chain (50%), followed by others such as shareholders (32%),

communities (32%), owners (29%), investors (25%), NGOs (25%), and business organizations and business partners (each 18%). Employees and supply chain play a very important role in hotel's daily operation in which the suppliers provide all the hotel's operation requirements and the employees run the hotel. The hotels' CSR programmes focus on three stakeholders as they mostly appear in the CSR reports. Moreover, both shareholders and community organizations show equal appearance in the CSR reports, indicating the hotel companies communicate their CSR equally to both of them. The community is very important because the hotel operation in a certain location has direct and close contact with the local community and society; thus, maintaining good relationships with the community through CSR will support the hotel operation and minimize conflicts.

Compared to airlines and hotel sector, tour operators provide CSR information to least number of stakeholders—only 13. Tour operators' operation does not involve many stakeholders, so they communicate CSR only to specific stakeholders, which are concerned about their CSR reports. Academic institutions, research bodies, environment, contract workers, distributors, and trade unions are stakeholder groups that the companies did not mention in the reports. The stakeholders' appearance percentage indicates the extent to which the companies perceive the need to communicate CSR. The first group consists of four stakeholders—employees, supply chain, customers, and NGOs—all at 50%. Tour operators consider these stakeholders as the most concerned with their CSR, so they equally communicate their CSR to them, as indicated by the equal percentage mentioned in the reports. The second group, which appears at 33%, comprises shareholders, investors, and governmental organizations. The last group has four stakeholders—business organizations, business partners, communities, and society—all at 17%. The differences in frequency of mention of specific stakeholders in CSR reports by three major tourism sectors—airlines, tour operators, and hotels—indicate how different businesses consider different stakeholders to which they should communicate CSR information. Some critical stakeholders are not equally mentioned, which means that different business sectors are likely to communicate with different stakeholders through different methods. The restaurant sector perceives customers as the most important audience type (Ragas &

Roberts, 2009; Tomasella & Ali, 2016). Their studies discuss how restaurants communicate their quality products and services to general customers and brand community because it creates the perception that the company stands for something important and meaningful (Ragas and Roberts, 2009) and the clients are actively seeking it (sustainable restaurant, 2013; Tomasella & Ali, 2016). Apart from customers, other major stakeholders for restaurants are employees and suppliers (Tomasella & Ali, 2016).

The perceived importance of customers and employees as the audience of CSR communication is also apparent at theme parks or tourist attraction companies. Holcomb et al. (2007) studied three major theme parks in the USA and found that the companies' CSR focuses on communicating and educating customers and employees about the high-quality entertainment facilities. The sustainability report of a leading theme park in Malaysia also stresses that customers and employees are their most important stakeholders, followed by community and environment: 'As a responsible company, we strive to achieve the highest levels of sustainability in everything that we do, from looking after our employees and customers to contributing towards the economic prosperity of our local community and protecting the environment'

Contreiras, Machado, and Duarte's (2106) study of a theme park's CSR engagement focused on three stakeholders; customers, employees, and community. Apart from the varied business sectors, the company's ownership structure also affects the audience of CSR communication. Darus et al. (2013) studied listed companies in Malaysia and found that foreign-owned companies attempt to communicate CSR to wider stakeholders compared to family-owned companies, which communicate CSR only to present investors and owners. This is because foreign companies are concerned with wider stakeholders such as the general public, prospective investors, society, and potential employees.

Accordingly, companies with higher profitability or better financial performance communicate more CSR to wider audiences. There are some reasons foreign-owned companies communicate CSR to a wider audience compared to local or state-owned companies (Nugraha & Andayani, 2013). Foreign companies have long been aware of CSR

and its disclosure. Second, foreign companies have better reporting-related knowledge and expertise gained from their overseas headquarters. Third, foreign companies have better information and communication system. Fourth, there are more demands from more stakeholders for the foreign companies to disclose more CSR information. Companies with higher profitability or better financial performance are likely to communicate more CSR content (issues and themes) to both internal and external stakeholders by using more varied channels of print media, online media, electronic media, and F2F communication, also with varied goals and purposes.

The targeted audiences of CSR companies also vary based on company size, management, ownership, and financial performance. Regarding company size, while SMEs communicate CSR to customers, big companies tend to communicate CSR to key stakeholders like employees, investors, and the public. Gunawan's (2008) study on 227 listed Indonesian companies shows that the community is the most important stakeholder, followed by shareholders/investors, government, and media, whereas suppliers and auditors are the least important stakeholders. The primary stakeholders are corporate customers, investors, and employees while other stakeholders are customers, communities, advocacy groups and media, regulators and government agencies, suppliers and business partners, analysts, and evaluators of CSR reporting (World Travel & Tourism Council [WTTC], 2015, p. 6). Considering that tourism has several business sectors, each with different stakeholders who are concerned with their CSR reports, it is important to identify which companies communicate CSR to which stakeholders.

2.4.4.4. Contents of CSR Communication in Tourism

Content includes CSR-related issues, themes, or topics that companies communicate to stakeholders. Content is very important as it reflects both the companies' and the stakeholders' areas of CSR concerns. Different companies communicate different content to different stakeholders. Shareholders and investors are usually concerned with financial information, society expects philanthropic information, customers look for cause-

related marketing information, and critical stakeholders like NGOs or environmentalists watch for attempts to minimize misconducts in day-to-day operation.

The CSR content may vary but relates to the four CSR basic concepts of economic, legal, ethical, and philanthropic responsibilities. De Grosbois (2012) grouped the content into environment, employment quality, diversity and accessibility, community wellbeing, and economic prosperity. Chapple and Moon's (2005) study of CSR reporting in Asia and Kühn, Stiglbauer, and Fifka's (2018) study in Africa grouped the contents into community involvement, socially responsible production, and socially responsible employee relations. The reporting standards set up by GRI are the reporting framework most applied by businesses, including tourism—78% company CSR reports refer to GRI guidelines (KPMG International, 2013). In the attempt to be a globally accepted reporting framework, the GRI has developed a sustainability reporting guideline which to date has been revised four times since its 2000 launch. The latest guideline G4 was made available in 2013. The G4 offers (1) reporting principles, standard disclosures, and implementation manual for the preparation of sustainability reports by organizations, regardless of their size, sector, or location and (2) an international reference for all those interested in the disclosure of governance approach and of the environmental, social, and economic performance and impacts of organizations (Global Reporting Initiative, 2015). In addition, the GRI developed G4 based on a global multi-stakeholder process involving representatives from business, labour, civil society, and financial markets, as well as auditors and experts in various fields, in close dialogue with regulators and governmental agencies in several countries. The GRI 4 (2015) covers three key types of content— economic, environmental, and social (labour practices and decent work environment, human rights, social and product responsibility).

Content relates to type of industry, business sector, company size, and local environmental factors of the destination in which the company operates (Sweeney & Coughlan, 2008; Wijk & Persoon, 2006). In terms of company size, SMEs generally communicate content related to society or community contribution, while larger companies distribute content on the environment, society, and employee welfare. Jenkins and

Karanikola (2014) argue that the larger the company, the more corporate environmental information is disseminated for various reasons, as companies want to create a positive corporate image. According to them, SMEs lack the resources to compete with MNCs; hence, starred hotel companies communicate more environmental information than independent hotels. Similarly, while both international and local-chain companies communicate CSR related to environment and employees (Cowper-Smith & de Grosbois, 2011; Holcomb et al., 2007; World Travel & Tourism Council [WTTC], 2015), independent or non-chain companies mostly communicate content related to quality products and services for promotional purposes (Ettinger et al., 2018). Foreign-chain management companies communicate content on environment and employee welfare, while local-chain and non-chain management companies communicate about society.

The varied CSR content is also apparent in the tourism industry. Medrado and Jackson's (2010) study of 14 tourism companies shows a vast difference between the levels of information reported by firms across industry sectors. Hotel companies report on a larger scale and on a greater number of issues than firms operating in the food and beverage or cruise line sector. De Grosbois's (2012) study of CSR reporting in the top 150 global hotel companies indicates that 109 companies report some information related to any of the five major sustainability themes— environment (61 companies), employment quality (71 companies), diversity accessibility (36 companies), society/community wellbeing (72 companies), and economic prosperity (46 companies). In specific, the hotel companies mostly provide content related to community wellbeing with a slight difference than employment quality and followed by environment, economic prosperity, and diverse accessibility. This indicates that it is very important for hotel companies to include issues of community improvement and employment quality in their CSR information. For employment quality content, companies mostly cover learning and development as well as opportunities for career advancement. The hotel companies' significant concern for society and community relationship is also apparent in a study of the CSR reporting of global top 10 hotel companies, which reveals that community seems to be the area where most hotel companies concentrate their efforts when reporting their philanthropic activities, since they are highly publicized companies, closely followed by 'diversity' in the context of

employees (Holcomb et al., 2007). In addition, 80% of the hotel companies reported socially responsible activities relating to some forms of charitable donation but reported less on the environment, vision, and values aspects. Finally, 60% companies reported having a diversity policy for suppliers/business partners as well as for employees, 50% supported employee volunteering programmes, and 40% provided social responsibility statements in their vision, mission, and other documents.

Although the community-related content is the focus of hotel sector, some hotels are more concerned about CSR communication for economic or promotional purposes. Joseph et al.'s (2014) study of Malaysian hotels shows that they mostly communicate about economic aspects followed by social and environmental aspects. Similarly, Ettinger et al.'s (2017) study of small Austrian hotels also indicates how all hotels communicates content related to product and service quality (100%), compared to content related to supplier relations (89.36%), environment (82.98%), community relations (51.06%), employee relations (36.17%), and diversity issues (44.68%). Environment-related content is the focus of airlines companies. The operation of transportation sector, including airlines mostly, affects the environment through emissions and noise as well as water usage and waste (PriceWaterhouseCoopers, 2011). Major airlines companies focus heavily on the environmental dimension of CSR and provide less detail regarding the social and economic dimensions (Cowper-Smith & de Grosbois, 2011). Environment-related content dimension is the most prevalent, with emission reduction programmes predominating. Specifically, the reports cover environment contents (emissions; Co2 emissions and air pollution, waste, energy, water, biodiversity, noise & others), and contents related to social and economic (employee wellbeing, engagement, diversity, social equity, community wellbeing). Similarly, a study of CSR reporting by airlines companies in the UK also indicates that this sector mostly reports environment content along with charitable conducts and community initiatives (Coles et al., 2013). The environment-related information includes technological advancements and improvements as well as progress in the attempts to mitigate the impacts of airlines operations on the environment. Another study of Asia Pacific airlines companies indicates that the reports mostly cover issues of employee involvement, conservation of natural resources, legislative compliance,

discharges to air, land, and water, health and safety, sustainable development, and local community (Mak & Chan, 2006).

There is still limited studies on how tour operator (tour and travel companies) communicate CSR, which indicates that the practice in this sector is lacking. Wijk and Persoon's (2006) study might be one of the very few intensive works on this issue—albeit covering only European region context—along with Görs' (2014) study in Sweden. Tour operators have conducted social and environmental initiatives but are definitely not reporting systematically (Görs, 2014). They are prepared to write about their efforts to make tourism more sustainable but when it comes to the specification of initiatives, monitoring, and compliance, the industry remains vague at best (Wijk & Persoon, 2006). GRI in 2002 set up a supplementary framework for tour operator sector, but it disappeared in the following year, indicating 'the uninterested nature of tour operators to release reports concerning social responsibility'(Görs, 2014). The GRI framework presents CSR content that the tour operators companies might disclose. It suggests five main CSR issues—product management and development, internal management, supply chain management, customer relations, and cooperation with destinations.

Görs (2014) shows that the tour operator sector lacks systematic CSR reporting but still attempts to approach some varied concepts of sustainability and responsible tourism. He notes some limited information related to community involvement, partnerships, and philanthropy. Activities such as empowering locals as working partners, contributing cash to historical site maintenance, educating locals, conducting ethical business, supporting alternative energy projects, providing financial support to destinations, charities, schools, etc. are apparent in tour operator companies. The lack of CSR inclusion in annual reports and annual shareholder letter is understandable since all of the tour operators are privately owned businesses with no shareholders (Görs, 2014). This observation is similar to Wijk and Persoon's (2006) study on CSR communication among 42 international tour operators, which also the still very limited sustainability report. The CSR information provided mostly focuses on internal management issues (60%) and customer relations (55%), followed by other issues such as product management and development, supply chain

management, and cooperation with destinations. The reports also mention the monitoring of sustainability measures, mostly in collaboration with independent organizations, which monitor their performance, and the certification schemes in which they participate. However, there is still limited information about the CSR goals and commitments. The situation points to the absence of solid market demand for sustainable tourism products, wherein investment is discouraged by competitive market conditions and uncertain returns. Again, this is a question of CSR business case—i.e. whether implementing and CSR communication will economically affect the company. It is apparent that the bigger is the tour operator company, the more CSR it performs and more CSR information it provides to stakeholders (Wijk & Persoon, 2006).

For further CSR content typically provided by tour operators, we can refer to the sustainability report by TUI Travel—the world’s biggest tour operator company. Its CSR information covers four main topics—destination, carbon, colleagues, and customers. The destination topic relates to activities such as sustainability certification, human rights, working with suppliers, community-based projects, carbon reduction, child protection, and sustainable destination management. The carbon topic relates to carbon use reports, carbon in the air, carbon at shops and offices, carbon in the sea and on the ground. The colleague topic relates to training and education programmes such as living the company values, engagements, champion networks, volunteering, supporting good causes, and innovation. The topic of customers covers issues like engaging customers in sustainable tourism, communicating sustainability, and future generations (TUI Travel PLC, 2013).

Quality product and service are the main focus of content in the restaurant sector (Medrado & Jackson, 2016; Ragas & Roberts, 2009; Tomasella & Ali, 2016). Many restaurants promote healthy eating and the importance of fresh and quality food, real food, or authentic food. Healthy food is highlighted because apparently the clients are actively seeking it (Sustainable Restaurant, 2013; Ragas and Roberts, 2009). Most of the restaurant firms examined focus a significant portion of reporting on their supply and food chain, providing information about sustainable practices along with their supply chain (Medrado and Jackson, 2015). Apart from quality product and service, restaurants are also concerned

with other content types such as employees and community (Tomasella, 2016). Another study by Jochim, Ottenbacher, and Harrington (2015) splits the content into three main categories—economy, environment, and social—of which environmental content is most communicated by the companies.

In theme parks or tourist attractions sector, Holcomb et al.'s (2010) work is one of the very few studies on CSR communication in this sector. Analysing three top theme parks in Orlando, USA, they found that the companies generally provide CSR information related to environment, community, marketplace, and employees. Modern theme parks are becoming increasingly popular nowadays as an alternative holiday attraction. A theme park generally covers a large area, consumes a lot of water and electrical resources, employs a large number of people, and even offer rare animals and plants as an attraction. Therefore, CSR is apparent in this tourism sector and how companies communicate their CSR is worth investigating. Hotels, airlines, tour operators, and theme parks have different CSR policies particularly shaped by the size, business model, and environmental factors of the region and destination in which they operate. It is not surprising that some companies do not refer to GRI guidelines, possibly because they are not suitable for them (PriceWaterhouseCoopers, 2011).

Tourism companies of different sectors generally communicate different types of CSR content. Airlines, hotels, tour operators, and theme parks, although operating in the tourism sector, are likely to provide different types of CSR content. Companies in the same sector operating in different regions or destinations are also likely to report different CSR programmes, depending on the focus of CSR in each region. For example, hotels under the same brand operating in different regions may have a different policy of CSR content.

Studies about CSR contents by Sweeney and Coughlan (2008) on different industries indicate that the annual report coverage of CSR initiatives is specially prepared to fulfil stakeholders' CSR-related expectations. It is not surprising to see in their study how different companies conduct and report different kinds of CSR initiatives. Tang and Li (2009) compared how the USA's and China's leading corporations communicate CSR in their websites regarding rationales, themes, and practices. They found out that leading

USA companies demonstrate a high level of comprehensiveness and standardization in CSR communication while Chinese companies take a distinctive approach to CSR. A wider study was done by Chapple and Moon (2005) to find out whether CSR practices differ across countries by analysing corporations in seven countries in Asia—India, Indonesia, Malaysia, Philippines, South Korea, Singapore, and Thailand. They conclude that CSR does vary considerably among Asian countries but that this variation is explained not by development but by factors in the respective national business systems. Another result is that MNCs are more likely to adopt CSR than companies operating solely in their home country and that their CSR profile tends to reflect the profile of the country of operation rather than the country of origin.

2.4.4.5. Channels of CSR Communication

The selection of channels is important for companies to communicate the right content to targeted audiences effectively. There are four types of channels—print, electronic, online, and F2F. While print channel includes but is not limited to reports (annual and CSR reports), brochure/leaflet, magazine, newspaper, newsletter, and press releases, electronic channels are television and radio, online channel relates to the intranet, website, and social media accounts like Facebook, Twitter, Instagram, YouTube, etc. F2F channel consists of direct meeting with stakeholders such as meeting or dialogue, training, seminar, charitable event, sponsorship, exhibition or fair, WOM, and employees.

Communication channels can also be grouped according to their formality (Nielsen & Thomsen, 2009b), the degree of control (Du et al., 2010), and time (Zizka, 2017). Regarding formality, Nielsen and Thomsen (2009b) categorize channels into formal and informal (gatekeepers). While the formal channel is used for direct communication with stakeholders through CSR reports, websites, or brochures, gatekeepers consist of communication with journalists and WOM communication such as from employees. On the other hand, Du et al. (2010) characterize channels as controlled (when all the content is prepared and authorized by the company) and uncontrolled (when the company does not prepare or control the CSR information). While controlled channels are official documents

such as annual report, CSR report, brochures, website, social media, newsletters, website section dedicated to CSR, and product packaging, uncontrolled channels involve all sorts of media, customers, monitoring groups, consumer forums/blogs, WOM information from employees and customers (Du et al., 2010; Kim & Ferguson, 2014). In a survey of 550 customers in the USA, Kim and Ferguson (2014) found out that customers preferred uncontrolled channels such as CSR beneficiaries, NGOs, companies, CSR participants, and activists groups than communication from company CEO, PR department, and other stakeholders. Ziska (2017) categorizes channels based on time—traditional and modern. The traditional channel allows only one-way communication, such as CSR reports, internal communication, product packaging, and press or advertising. Modern channels such as website and social media accounts, on the other hand, can create a two-way dialogue (Ziska, 2017).

Although annual report and CSR report are the main channels of CSR communication, they are based on one-way approach to only create awareness and potentially raise organizational absorption (Morsing & Schultz, 2006, p. 333). Reports have minimum readability and are only accessible by limited types of stakeholders such as shareholders, regulators, or government-related organizations. However, CSR contents should be made available to all concerned and targeted stakeholder types. Jochim et al. (2015) argue that even within the same sector, companies tend to communicate varied contents to varied stakeholders because if they select only one particular medium over others, then they may be accused of a lack of commitment to the topic. As such, companies should combine reports with other channels while enabling two-way dialogue, such as online and F2F channels. According to Esrock and Liechty (1998), companies that communicate their CSR efforts through the internet seem to reach people who are more active in the way they seek information and process it; this encourages dialogue among readers of this information, creating further promotion of the companies (Holcomb et al., 2010).

The advancement of ICT, especially the internet, has also provided companies with more channel selection. Technology-enabled channels of communication include

stakeholder engagement via social media—Facebook, Twitter, LinkedIn, etc.—electronic surveys/focus groups, electronically mediated conferences, blogging, maintenance of hotlines, RSS feeds, and webcasting/internet streaming (Nwagbara & Reid, 2013). The explosion in digital and social media channels has resulted in a highly networked, engaged, and empowered set of stakeholders whose online conversations shape the perceptions, attitudes, and behaviours that affect every brand (Zucker, 2013). ‘New media offers greater visibility and an opportunity for stakeholders to connect as well as engage in direct communication that impacts social issues which also vital for organizations thereby deflecting criticism and unsustainable practice (Nwagbara & Reid, 2013, p. 410).

CSR communication research on online channels generally identifies how and to what extent companies publish CSR content in their website and social media accounts (Adi & Grigore, 2015; de Grosbois, 2012; Nwagbara and Reied, 2013; Wong et al., 2015). De Grosbois’s (2012) study of 150 top hotel companies indicates six methods of providing CSR content online: About USA (62 companies), CSR-devoted section (61 companies), Career/Job Opportunities (60 companies), Press Room (46 companies), downloadable section of annual report or CSR/environmental reports (21 companies), newsletters/magazines/blogs for employees, partners, and customers (9 companies). Some companies use some methods in combination, while some use only one method. Specifically, 39 companies use only one method (instead of combining some methods) — 17 companies use ‘about us’ section of the website, 10 companies use ‘career section’, five companies use CSR-specific section, five use press releases, and two use newsletters as the sole method of providing CSR information (de Grosbois, 2012). In addition, hotels’ CSR communication can be classified as follow: (1) hotel companies with downloadable CSR or environmental report or section of the annual report devoted to CSR, often also using other methods of communication, (2) hotel companies with CSR-devoted section of their website, often also using other methods of CSR communication, but with downloadable CSR or environmental report or CSR-specific section of their annual report, (3) hotel companies with no explicit website or report addressing CSR, but providing some CSR information in other sections of the website, and (4) hotel companies with no information regarding impacts of their CSR efforts (de Grosbois, 2015).

Similarly, Wong, Leung, and Law (2015) show how hotel companies in Hong Kong communicate CSR via website and social media. The study identifies three existing methods—individual property website, corporate or brand website, and social media (Facebook). In the property website, the sections used to provide CSR information are specific CSR section, hotel information section, award section, press section, career section, and multi-section. In the hotel information section, CSR information can be found under ‘about us’, ‘rooms’, ‘hotel features’, ‘hotel services’, and ‘hotel activities’ sections. The most popular section for providing CSR information is ‘Award Section’ Out of 124 hotels, 61 provide no CSR information in the website, 33 hotels provide CSR information on the website, and 45 hotels (36%) use social media like Facebook to disclose CSR information to stakeholders. In Hong Kong, both international and local hotels prefer to use social media sites rather than hotel websites. More than half of the hotels mostly use Facebook for providing data and information related to CSR. One reason that hotels, especially local hotels, use Facebook to communicate CSR is that managing social media, especially Facebook, costs much less than managing a website. The study confirms the results obtained by Wang and Juslin (2012) that Asia-Pacific organizations tend to limit CSR information and provide less disclosure on CSR efforts because these organizations do not understand the reason for implementing a CSR programme (Wong et al., 2015). CSR communication via the internet can be studied by using five indicators—namely the availability of a code of ethics or conduct, information regarding the social and environmental projects, the outcomes of these projects posted on the website, the social and environmental partners listed, and the social report (Sousa & Wanderley, 2007 as cited in Wanderley et al., 2008).

In addition, a study by the University of Exeter (2008) on 22 low-fare airlines flying from and to Great Britain indicates that the most frequently used channel is the webpage (used by 11 companies, 50%), closely followed by entries in annual report (10 companies, 45%). The other less popular channels are press releases (eight companies, 36%) and policy statements related to one or more aspects of CSR (eight companies, 36%). Scholars recommend online channels as an effective medium to communicate CSR to multiple stakeholders, especially employees and customers (Medrado and Jackson, 2016; Zizka,

2017). Companies may use intranet, blogs, email, newsletter, and traditional print media, and encourage employees to use personal social media accounts to disseminate CSR information to families and friends (Zizka, 2017). Similarly, companies should approach customers through the website and social media accounts like Facebook Twitter, YouTube, and Instagram. Tomasella and Ali (2016) and Ragas and Roberts (2009) highlight the use of the website and social media in the restaurant sector, Holcomb et al. (2010) in the theme park sector, and de Grosbois (2011) in the hotel sector. To make it more effective and credible, Du et al. (2010) recommend the use of companies' less controlled online channels by involving external parties such as media, concerned customers, monitoring groups or NGOs, consumer forum blogs, or social media influencer, as well as stakeholders' WOM promotion. They further argue that the less controlled are the communication channels, the more credible they are and vice versa (p. 13).

Based on the above rationale, reports, websites, and social media channels should be further complemented by F2F channels through external yet credible stakeholders such as customers and social media influencers. The F2F channels include directly meeting stakeholders at a meeting or dialogue, training, seminar, exhibition or fairs, sponsorship event, competition, gathering, or charitable event. Companies' selection of channels to communicate CSR vary based on the business sector, company size, management, ownership, and financial performance. Higher number of channels and frequency of CSR communication require substantial financial and human resources as well as time. CSR communication involves a high cost of reporting and certification systems assessing business responsibility, which are usually costly to run, time-consuming, and labour-intensive (Manente, Minghetti, Mingotto, et al., 2014). As a result, studies show a gap in the tourism sectors—CSR communication practice is much more apparent in the hotel sector compared to other sectors such as airlines, tour operators, theme parks, and restaurants.

While hotels, tours and travel companies, and theme parks communicate CSR mainly through website (see de Grosbois, 2012; Holcomb et al., 2010; Van Wijk and Persoon, 2006), restaurants mainly use social media (see Tomasella & Ali, 2016; Ragas

and Roberts, 2009). Compared to big companies, which tend to have more financial and human resources, this condition is particularly experienced by tourism SMEs which, unfortunately, may not expect the business and economic impact of reporting CSR. Therefore, report and social media are mostly preferred by SMEs compared to big companies, which combine report, website, and social media.

Companies operating under international-chain management mainly use reports and website to communicate with investors and head office. On the other hand, local-chain and non-chain management companies use only report and social media due to the lack of financial resources. Similarly, companies owned by foreign entities use website more compared to locally owned companies, which use reports and social media. Company financial performance has a positive relationship with the channel selection— companies with better financial performance use more channels and vice versa. At minimum, the companies only use a report to communicate with owners/investors and social media to communicate with customers. There are possibilities to use paid channels such as newspapers, magazines, TV, radio, and advertisements or sponsorships, depending on the financial performance. While small companies communicate through a limited number of channels, bigger companies combine different channels. However, existing studies indicate that the main channels of CSR communication are a combination of reports, website, and social media. Research on CSR communication is generally based on data and information from companies' reports (annual or CSR report) and from the websites and social media (Adi & Grigore, 2015; de Grosbois, 2012; Wijk & Persoon, 2006). Scholars generally obtain data and information from companies' annual and CSR reports, and any publication, information, or posts available online—on website or social media accounts (de Grosbois, 2012; Ettinger et al., 2018; Kühn et al., 2018; Medrado & Jackson, 2016).

Indonesian companies use conventional channels to communicate their CSR initiatives, such as sustainability reports and advertising campaigns on television or billboards (Wanderley et al., 2008). An annual report is the primary channel, though some companies have attempted to use separate reports like CSR or sustainability reports

(Harmoni et al., 2013). The recent trends of tight competition, increased demands by stakeholders for more transparency, CSR, and advanced ICT have forced corporations to communicate their CSR via internet or website as well. Compared to traditional hard-copy materials, internet allows companies to publicize detailed, up-to-date information with flexible features such as electronic document retrieval, search tools, and multimedia applications to communicate more information cheaper and faster than before (Wanderley et al., 2008), something that is critical in today's business—effectiveness, efficiency, and speed. The advances of ICT have shifted companies from traditional media to using internet to provide CSR information. Accordingly, there is now a shift in the study of CSR communication in tourism from traditional CSR reporting (annual reports, CSR reports, advertising, etc.) to web-based CSR reporting, particularly on the use of social media to communicate CSR information (de Grosbois, 2015; Wong et al., 2015). Companies that communicate their CSR efforts through the internet seem to reach people who are more active in the way they seek information and process it, encouraging dialogue among readers of this information and leading to further promotion of the company and CSR itself (Esrock & Leichty, 1998 as cited in Holcomb et al., 2007). Accordingly, more research on how tourism companies in developing countries communicate CSR is highly required.

2.4.4.6. Strategy of CSR Communication

Audience or stakeholders, i.e. the main target of CSR communication, are corporations' greatest area of concern. It has always been critical to identify and understand stakeholders' CSR concerns with regard to content and channel. The challenge of CSR communication is not only to raise the stakeholders' awareness of companies' CSR, but also to ensure that CSR communication is credible because stakeholders are often sceptics and tend to consider CSR as marketing efforts (Christensen et al., 2008; Illia, Romenti, & Zyglidopoulos, 2010). Morsing and Schultz (2006) highlight that stakeholders' expectations regarding CSR are a moving target and may change over time and thus must be considered carefully on a frequent basis. They explain that not only are stakeholders critically attentive to particular industries with negative social, environmental, and cultural impacts but also the CSR issue itself has become unpredictable and changing. With Grunig and Hunt's (1984) PR model as a foundation, Morsing and Schultz (2006) created a model

of CSR communication strategies consisting of three main ways companies can communicate CSR initiatives to their targeted stakeholders—namely informing, responding, and involving. Strategy is ‘means to an end: concern the purpose and objectives of the organization’ (Thompson, 2001, p. 4). The first strategy, informing, is built upon Grunig and Hunt’s (1984) public information model with its principle of one-way communication from an organization to its stakeholders with the purpose of disseminating information, not necessarily with a persuasive intent, but rather to inform the public as objectively as possible about the organization (Morsing and Schultz, 2006). The purpose is to communicate information on corporates’ favourable CSR decisions and actions to the public with objectivity and accuracy. The stakeholders, as the target of communication, are assumed to request more information on corporations’ social and environmental initiatives and either support or oppose the initiatives. This informing CSR initiative does not necessarily require third-party endorsement because nearly all is decided and executed by the management—in this case, the corporate communication department with its task of designing appealing concepts for CSR messages. It is the top management which determines and decides about the CSR initiatives to be implemented. Crane and Glozer (2016) further add that CSR communication is partly about how you inform, persuade, and celebrate your CSR programmes.

This model assumes that stakeholders are influential as they can either give support by purchasing, showing loyalty, and praising the company, or they can show opposition through demonstrations, strikes, or boycotts (Morsing & Schultz, 2006; Smith & Alexander, 2003), which is why companies have to inform stakeholders about their good intentions and actions in order to ensure their positive support. Often, the corporations or the top management, confident that they are already doing ‘the right thing’, believe that the company just needs to inform stakeholders efficiently about their actions in order to build and maintain stakeholders’ support. As they further elaborate, this strategy is usually applied by government and non-profit organization through active engagement in press relations and concurrently spreading information and news through the media, as well as a variety of brochures, pamphlets, magazines, facts, numbers, and figures to inform the general public.

Unlike the previous strategy, which is a typical one-way communication of merely ‘informing’, the ‘responding’ strategy of expecting responses from stakeholders applies a two-way form of communication—not only informing about CSR but also attempting to gather response or feedback from stakeholders. This model is developed based on Grunig and Hunt’s (1984) two-way asymmetric model of PR, whose nature of communication is unbalanced—leaving the organization unchanged and attempting to change the public (Cutlip & Center, 2000, p. 9). The idea is that companies expect their CSR programmes to be acceptable and beneficial for the stakeholders, which is why they ask for inputs via comments and suggestions for better CSR programmes. In other words, companies expect to change public attitudes and behaviour and thus attempt to engage stakeholders by taking relevant-for-stakeholders decisions and actions because external stakeholder endorsements are required by companies (Morsing and Schultz, 2006). Therefore, unlike the previous model, an asymmetrical model of communication usually depends on research to gather information or response from stakeholders. This model of research is called the formative research, consisting of planning and choosing objectives, which are applied to identify what the public will accept and tolerate (Grunig & Hunt, 1984, p. 24). Formative research attempts ‘to learn how well public understands management and how well management understands its public, information that helps a great deal in choosing specific communication objectives’ (James E. Grunig & Hunt, 1984, p. 25). This model sees communication as feedback and an evaluation mode of measurement in the attempt to find out what the public will accept/tolerate and whether a communication initiative improves understanding of the company, usually by conducting opinion polls or market survey.

While the responding strategy is adapted from the two-way asymmetrical communication model, which targets stakeholders’ response or feedback, the involving strategy is based on the two-way symmetrical model. This model of communication develops two-way balanced communications, attempting to adjust the relationship and expecting mutual understanding between the organization and its public (Cutlip & Center, 2000, p. 9). Similar to responding strategy, this also depends on research but uses formative and evaluative research. Formative research attempts ‘to learn how well public understands management and how well management understands its public, information that helps a

great deal in choosing specific communication objectives' (Grunig and Hunt, 1984:25). Evaluative research attempts 'to measure whether a public relations effort improves the understanding public has of the organization and that management has of its public' (p. 25).

The involving strategy is a dialogue- and persuasion-based communication in which both the company and stakeholders expect to change or influence and also to be changed or be influenced (see also Huber, 2013). It improves communications, obtains stakeholder support for activities and operations, raises understanding of decisions or projects, gathers useful data and ideas, enhances corporate reputation, and enables more sustainable decision-making (Huber, 2013). With this strategy, as the author explains, the companies expect the stakeholders' involvement through dialogue and negotiation so that they can meet their CSR expectations and explore mutually beneficial actions. Morsing and Schultz (2006) explain that involving strategy suggests a company to engage frequently and systematically in dialogue with stakeholders and assumes that both parties involved in the dialogue are willing to change.

Because this model considers that corporate initiatives like CSR benefit from proactive third-party endorsement, stakeholders are critically involved in the CSR corporate messages (Morsing and Schultz, 2006). As an example, they discuss Novo Nordisk corporations (2002), which involves stakeholders in the actual reporting, whereby critical and highly involved stakeholders have a chance to express something in the report as they are invited to comment on and critique issues perceived as of particular concern to Novo Nordisk.

2.4.2.7. Environmental Factors of CSR Communication in Tourism

CSR communication practices are influenced by specific environmental factors of a region or destination where the company is located. However, very few studies tackle this issue. Available studies mostly relate to the relationship between companies' general characteristics and CSR communication. Current literature on the environmental factors

influencing communication practice generally refers to factors such as political system, economic development (infrastructure), degree of activism, media environment, and societal culture (Sriramesh & Vercic, 2001). In a more specific issue, a comprehensive literature review by Adams (2002) indicates that the influencing factors are country of origin, political context, economic context, social context, cultural context and ethical relativism, time, pressure groups, and media pressure.

Every region or destination has specific environmental characteristics that influence a company's CSR communication practices. There is a difference between developed, developing, and least-developed regions in terms of CSR communication. The current literature on CSR communication is focused primarily in Europe and the USA, although emerging market economies are [now] getting attention (Dawkins and Ngunjiri, 2008 as cited in Nyahunzvi, 2013). Travel and tourism trends nowadays and in future are to visit developing and least-developed destinations, where CSR still plays significant roles in sustainable development, especially contribution to society. Apart from that, an increased number of major tourism companies are operating worldwide, requiring extensive global studies. Adnan, van Staden, and Hay's (2010) study of 70 big corporations in China, India, Malaysia, and the UK indicates how national culture partly influences the communication of CSR. Adams (2002) explains that country of origin influences the nature and extent of CSR communication. Her comparative study involving German and British companies indicates a positive relationship between country of origin and some aspects of CSR communication such as the degree of formality, the departments involved, and the extent of stakeholder engagement. However, her study is not related to goals, content, or audience.

The specific political, economic, social, and most importantly, cultural contexts of a destination significantly influence on CSR communication. Arnold and Hammond's (1994) study (as cited in Adams, 2002), indicates how CSR communication is influenced by social and political climate in a way that is consistent with corporate interest. A tourism company must be sensitive about a destination's political, economic, social, and cultural situation, and be able to adapt to the situation through appropriate CSR strategy and

communicate it accordingly. These factors serve as an opportunity for the company to build a positive reputation and gain 'a license to operate' in the society.

The extent and nature of stakeholder involvement significantly affects company policy in CSR communication. Stakeholders are 'those groups and individuals who can affect or be affected by their actions' (Freeman, Harrison, Wicks, Parmar, & De Colle, 2010, p. 9). Different stakeholder groups have different concerns and demands regarding a company's operation. Companies must identify which stakeholder groups are perceived to be influential and what they demand from the company. It is through this stakeholders analysis the companies decide which stakeholders are perceived to be important, what specific issues they are concerned with, and what they demand so that can decide which specific CSR to conduct and to communicate.

Another environmental factor is the economic situation. The company's perception of the costs and benefits of CSR communication influences the practice. De Grosbois's (2012) study, for example, shows that companies do not communicate CSR because they perceive their CSR information is not relevant for their stakeholders and see no benefit in communicating it. When companies have enough financial and human resources, are willing to spend on CSR communication, and perceive its practice as beneficial, they will increase the practice (Yuniarta & Purnamawati, 2016).

Organizations from different countries (cultures) have diverse perspectives of the importance of being perceived as socially responsible by the public (Maignan & Ferrell, 2004 as cited in Birth et al., 2008). In the European context, for example, Morsing and Schultz (2008) explain that people in Denmark expect to see companies' CSR engagement, but would become suspicious if there is too much CSR-related information. The authors also label the Danish as 'the most sceptic citizens' on CSR communication. Therefore, companies operating in Denmark need to perform CSR for good reputation but should use 'soft communication' strategy.

Similarly, Mahyuni's (2013) study in Bali hotel companies indicates a low practice of CSR communication. This situation is a result of local cultural belief, which considers

that ‘self-publication of CSRs is culturally inappropriate’ (Mahyuni, 2013). On the other hand, a study of 300 companies in Switzerland shows that respondents perceive CSR communication as a win-win approach that is instrumental in building a corporate image (Birth et al., 2008). They consider it an integral part of corporate strategy. According to Tixier (2003), there are two main types of attitude towards CSR communication, as shaped by cultural values—Latin (silent) and Anglo-Saxon (free). The Latin type considers less need to communicate CSR, while the Anglo-Saxon type believes in the importance of disclosing CSR to the public. Culture influences moral values, which one would expect in turn to influence at least the issues that companies select as being important to report (Adams, 2002).

CSR is very important in the tourism industry—for the destination, the companies, the society, and the tourism industry itself. CSR is successful when it is well-implemented and communicated. CSR communication is influential in minimizing stakeholders’ scepticism about the companies’ good intention and in gaining good image and reputation, which contributes to business success (Du et al., 2010). Although the practice of CSR and its communication is already apparent in tourism companies in Bali, there are very few studies related to it. Most studies relate to the implementation and business case—motives, activities, and purposes. There are few studies on the communication aspects. Indonesia and particularly Bali are characterized by some unique environmental factors, which either positively or negatively influence the practice of CSR communication, which is still in question (Gunawan et al., 2009). Considering the prospective future of tourism, its contribution to Indonesia and particularly to Bali’s economy, and the wide availability of ICT to communicate CSR, a study is highly required to investigate how and to what extent tourism companies communicate their CSR initiatives. As CSR contributes to companies’ competitive business advantages, CSR practice in Bali tourism is ‘promising’ (Mahyuni, 2013).

Tourism companies are likely to provide different CSR information during specific incidents. When a natural disaster hits a destination, for instance, the companies in that destination give more contribution and communicate it to stakeholders accordingly (see

Henderson in Thailand). There are nowadays some special events for specific stakeholder groups to support a particular issue, such as earth hour. During an earth hour event, corporates like to launch special communication campaigns stating that they also support this programme. Stakeholders and media with their power, influences, and concerns on a specific issue also influence companies in CSR communication practice. Therefore, companies prioritize their CSR communication to specific stakeholder groups perceived to be more or less important at a specific time. The companies must adapt their concerns and demands to sustain their business implementation. The increased practice of CSR communication is the result of continuous pressure from multiple stakeholders.

2.4.5. Relationship Between Company Characteristics and CSR Communication

This chapter elaborates on the relationship between company characteristics and CSR communication. Company characteristics ‘are likely to impact the extensiveness, quality, quantity, and completeness of reporting’ (Adams, 2002, p. 244). This chapter explains the relationship between five company characteristics—business sector, size, management type, ownership type, and financial performance—and CSR communication in terms of goal, audience, content, channel, integration, and strategy.

Some general corporate characteristics influence the practice of CSR communication, such as size, industry group, financial/economic performance, share-trading volume, price and risk, decision horizon, debt/equity ratio, and political contributions (Adams, 2002). The size, industry-sectors characteristics, and business model of the company are some factors that generally affect the practice of CSR communication in tourism (Coles et al., 2013; de Grosbois, 2015). Studies indicate that CSR communication requires substantial financial and human resources and time allocation. The bigger are the companies, the more they provide CSR information. It applies to nearly all companies operating in tourism, such as accommodation, transportation, tour operators, and theme parks. This condition relates to the companies’ capability to provide CSR information. The more resources a company has, the more

varied the scopes and the ways it communicates CSR. In addition, large companies are likely to be more socially responsible than smaller firms because they have more and larger stakeholder groups and their higher visibility makes them commercially vulnerable to adverse reactions (Brammer & Pavelin, 2004a). Moreover, due to market power, large companies may become a controversial issue as well. On the other hand, tour operators' low CSR performance is because the sector is highly competitive with low-profit margins; it has little interest in sustainable tourism products, which limits the reporting practice (Brammer & Pavelin, 2004a). Tourism sector mainly consists of SMEs—in Europe, the world's most visited region, SMEs represent the majority of total businesses (Manente, Minghetti, & Mingotto, 2014).

The specific tourism industry in which the company operates significantly affects the degree of CSR communication. The practice in the accommodation sector is generally much more apparent compared to other sectors such as tour operators, tourist attractions, airlines, and restaurants. Accommodation sector communicates CSR much more than the others in nearly all aspects such as the scope of content, use of methods and channels, and audiences. Among these sectors, airlines sector practises the least CSR communication. There is a relationship between the direct environmental impact of a sector and the degree of environmental reporting. Consequently, companies can create significant environmental externalities to face strong scrutiny from local communities, regulators, and environmental NGOs, which expect such organization to reduce such impacts (Brammer & Pavelin, 2004b). In addition to the size, industry group and economic performance, other influential factors are share-trading volume, price and risk, decision horizon, debt/equity ratio, and political contributions (Adams, 2002).

2.4.5.1. Relationship Between Business Sector and CSR Communication

Studies show a relationship between company's business sector (hotel, restaurant, tour and travel, and tourist attraction) and CSR communication. CSR communication in hotel sector is generally much more apparent compared to other sectors. Hotel sector communicates CSR more than other sectors in nearly all aspects, such as the scope of

content, use of communication methods and channels, and targeted audiences. On the other hand, tour operators' low CSR performance is because the sector is highly competitive with low-profit margins and little interest in sustainable tourism products, which limits the communication (Brammer & Pavelin, 2004a). In the tour operator sector, there is now an increased number of online tour operators which, because of internet advancement, can provide internet-based travel services such as self-selected automated tour packaging. The customers of this tour operator model are much more concerned about low prices than sustainability issues, which also affects the degree to which the companies provide CSR information (Brammer and Pavelin, 2004).

In terms of goals, while hotels focus on gaining positive reputation (Holcomb et al., 2007), restaurants focus on customer preferences (Tomasella & Ali, 2016), tours and travel companies focus on thought leadership (Wijk & Persoon, 2006), and tourist attractions focus on gaining trust among important stakeholders (Holcomb et al., 2010). In terms of audience, hotels generally communicate to employees (World Travel & Tourism Council [WTTC], 2015), while customers are the main audience of restaurants (Ragas & Roberts, 2009), tours and travel companies (World Travel & Tourism Council [WTTC], 2015), and tourist attractions (Holcomb et al., 2007). While employees and community support are hotels' main CSR content (Holcomb et al., 2007), quality product is the main CRS content of restaurants (Medrado & Jackson, 2016), tour and travel companies (Ovidiu I Moiescu, 2015), and tourist attractions (Holcomb et al., 2007). To communicate CSR, social media is mostly used by restaurant sector (Tomasella & Ali, 2016), while hotel (de Grosbois, 2010), tour & travel (Van Wijk & Persoon, 2006), and tourist attraction (Holcomb et al., 2010) sectors mainly use website as a channel of CSR communication. However, there are no studies on the relationship between company business sectors and the strategy, integration, and environmental factors.

2.4.5.2. Relationship Between Company Size and CSR Communication

There is a relationship between company size and CSR communication because the latter requires substantial financial and human resources as well as time allocation. The

more resources a company has, the more varied the scopes, frequency, and the ways to communicate CSR. While small companies tend to provide limited CSR information, bigger companies disclose much more information in more ways such as in a separate report or at least to disclose it partially in the annual report. Apart from that, large companies are more socially responsive than smaller firms because they have more and larger stakeholder groups and their higher visibility makes them commercially vulnerable to adverse reactions (Brammer & Pavelin, 2004a). Moreover, due to their market power, the large corporate size may become a controversial issue in itself. Tourism sector consists of mainly SMEs—in Europe, the world’s most visited region, SMEs represent the majority of total business (Manente, Minghetti, & Mingotto, 2014).

Company size in academic study is generally represented by the total number of assets (Subiantoro & Mildawati, 2015; Siregar & Bachtiar, 2010). However, this categorization is more applicable to medium and large companies. Therefore, this study requires a category that is applicable for all companies regardless of size, sector, management, and ownership type. As such, the variable company size is determined by ‘the number of employees’ (Sembiring, 2006). In Indonesia, a company having 5–19 employees is categorized as ‘small company’, 20–99 employees as ‘medium’ company, and > 100 employees as ‘large’ company. Company size is the most commonly used variable to explain the varied practice of CSR communication (Sembiring, 2006).

Regarding goals, while SMEs communicate CSR to build good relationships (Ettinger et al., 2018; Tomasella & Ali, 2016), large companies are more focused on building their reputation (Lim & Greenwood, 2017). Regarding audience, SMEs communicate CSR mostly to customers (Zerfass et al., 2016), unlike large companies which communicates CSR to their employees. Regarding content, philanthropic or community-related CSR is generally the concern of SMEs (Jenkins & Karanikola, 2014), while environment-related CSR is the content communicated by large companies (de Grosbois, 2012; Holcomb et al., 2007; World Travel & Tourism Council [WTTC], 2015).

Regarding channels, while smaller tourism companies communicate with minimum channels to communicate CSR, bigger companies generally combine several available channels—certification, a separate CSR report, or section in an annual report including websites and social media sites. Social media is the most favoured channel to communicate CSR by SMEs (Tomasella & Ali, 2016), while large companies mostly use report and website (de Grosbois, 2012).

Although there are few studies on the specific relationship between company size and the strategy, integration, and environmental factors affecting CSR communication, it can be inferred that there is an apparent difference in the use of stakeholder communication strategy to communicate CSR. The one-way informing strategy is preferred by small companies, while two-way strategies are preferred by medium and large companies. The two-way communication strategies of responding and involving both need resources such as special communication staff, specific channels, and substantial funding to conduct surveys or invite specific stakeholders for meeting to discuss company's CSR programmes. This study is the first of its kind to explore the relationship between company size and the integration and environmental factors of CSR communication.

2.4.5.3. Relationship between Management Type and CSR Communication

Another company characteristic that has a positive relationship with CSR communication is management type. There are generally three types of management in tourism companies operating in Indonesia—foreign-chain management, local-chain management, and non-chain or independent company management. Regarding CSR communication goal, local- and foreign-chain companies focus on gaining positive reputation (Wong et al., 2015), while independent companies aim to promote quality products (Melubo & Lovelock, 2017). Employees are the main audience of the chain companies (Nugraha & Andayani, 2013), while the independent company's audience is owners (Zerfass & Winkler, 2016). While society-related CSR is the main content of local-chain and non-chain company (Nyahunzvi, 2013), environment-related CSR is the main

content of foreign-chain tourism company (Jenkins & Karanikola, 2014; Medrado & Jackson, 2016). Plantation industry, which is characterized as an environmentally sensitive industry like tourism, mostly communicates about its efforts to protect the environment (Darus et al., 2013). Website as a channel of communication is mostly used by foreign-chain companies (Jenkins & Karanikola, 2014). Report is mostly used by local-chain and non-chain companies (Nyahunzvi, 2013; Tomasella & Ali, 2016). The two types of chain companies mostly use two-way symmetrical involving strategy in CSR communication, while non-chain companies use one-way informing strategy. However, there is no study on the relationship between management type and the integration and environmental factors of CSR communication.

2.4.5.4. Relationship Between Ownership Types and CSR Communication

There are four types of tourism company ownership in Bali—foreign-owned, local-owned, foreign- and local-ownership combined, and state-owned. Literature indicates that companies owned by foreign entities are expected to communicate more CSR to more stakeholders such as government and the general public, compared to locally owned companies (Gunawan et al., 2009). In consequence, to increase the legitimacy, the companies improve their practice of CSR communication. Regarding goal, while foreign companies focus on gaining reputation, stakeholder relationship is the main goal of the three remaining company types (Darus et al., 2013; Melubo & Lovelock, 2017; Wong et al., 2015). Regarding audience, owners and customers are the main audiences of foreign companies while local, combined, and state-owned companies communicate CSR mostly to their owners/investors (Melubo & Lovelock, 2017). Similar to foreign-chain companies, foreign-owned companies also focuses on environment-related CSR as the main content, while local, combined, and state-owned companies focus on CSR which relates to contribution to society. Website is the main channel of CSR communication for foreign-owned companies, while report is the main channel for local, combined, and state-owned companies. There is a significant difference in the use of strategy to communicate CSR by companies with different ownership types. Studies show that foreign- and combined-

owned companies use involving strategy, while local- and state- owned companies mostly use the one-way informing strategy to communicate CSR (Siregar & Bachtiar, 2010).

2.4.5.5. Relationship Between Financial Performance and CSR Communication

There are two main theories that support the positive relationship between company financial performance and CSR communication—signalling and agency theories. According to signalling theory, companies with better financial performance communicate more CSR to more groups of stakeholders to give ‘signals’ that they have performed well. The main aim of this signal is to improve reputation, to attract investors to help support the management and compensation, and to attract job seekers to work at the company (Pérez, 2015). Agency theory indicates that managers of companies with better financial performance have more incentive to communicate more CSR to boost their compensation (Abd El Salam, 1999 as cited in Aly and Hussaeney, 2002). Good financial performance indicates good management of the company (Ismail, 2009).

Some scholars like Ompusunggu (2016) and Nawaiseh (2015) show the positive relationship between financial performance and CSR communication. Ompusunggu’s (2016) study of 63 listed Indonesian mining companies indicates a positive relationship between company’s financial performance and CSR communication. The relationship is in a positive direction—i.e. the better a company's financial performance, the more it communicates CSR. However, some other studies show no relationship between financial performance and CSR communication, such as Hermawan and Mulyawan's (2014) study on 543 companies in Indonesia. A study of listed Spanish companies found that even during financial crisis, the companies are still motivated to do CSR communication (García-Benau, Sierra-Garcia, & Zorio, 2013), implying that financial performance is not related to CSR communication.

Although few studies focus on the relationship between financial performances and CSR communication, it can be inferred that there is a difference among companies with

different financial performance levels in terms of CSR communication. Companies with better financial performance communicate CSR for the goal of reputation and stakeholder relationships—the audience is owner/investor and public—and by using more channels like financial reports and website. Companies with better financial performance communicate CSR to build reputation, unlike companies with lower financial performance, whose goal is only to build stakeholder relationships. Companies with better financial performance communicate more CSR content (issues and themes) to wider audiences using more channels (print media, online media, electronic media, and F2F communication), and with varied goals. Companies with better financial performance communicate content pertaining to environment and finance, while companies with less financial performance communicate content about society. Companies with better financial performance communicate using annual report and website, while others communicate using social media.

Financial performance as a variable in this study is not measured via ROA, profitability, or share price, but simply by the company's 'current financial performance'. The reason is similar to that of the company size variable—this study involves not only medium and large companies, but also small companies. Financial performance is categorized into five main categories: very bad, bad, average, good, and very good.

2.5. Summary of the State of Research on CSR Communication in Tourism

Strategic corporate communication plays a vital role for a successful organization and it has nowadays even experienced more challenges due to the organization itself which gradually becomes more complex and a range of external contextual environmental factors as well as the fast advancement of media characteristics and internet including social media. There have been more numbers of companies which likely to expand in terms of size, products, services, and areas of operations which consequently face more challenges especially on the external environmental factors which consequently results in the communication to be more complex and fragmented. The importance role of strategic

corporate communication has also been apparent in the attempt of communicating company's CSR commitment and programs especially in the company operating in tourism industry and situated in a developing country as Indonesia. CSR communication in tourism industry in developing country has been challenged by the nature of the tourism industry itself and multiple stakeholders' CSR concerns towards the company. However, in spite of its increased importance and state of practice, how corporations make use their corporate communication on CSR has seemed gained little attention in terms of empirical studies. The limited state of studies of CSR integration into corporate communication has also been apparent in tourism industry. Moreover, as tourism industry consists of multiple sectors such as accommodation, tour & travel, restaurants, and tourist attraction company, there has been a huge gap wherein most of the current studies are conducted in accommodation sector. There has also been a limitation in terms of methodological aspect where most studies are based on an analysis of the published CSR communication practices either via internet (website and social media) and annual report. There is a lack of empirical study which gathers data direct from the company either via interview and questionnaire. CSR communication in tourism varies significantly across destinations or regions, among developed, developing and least-developing countries. Related studies have currently been conducted in Europe and the United States although emerging market economies are [now] getting attention (Nyahunzvi, 2013). Considering that tourism trends are more focused on developing and least-developing destinations wherein CSR plays significant roles for regional development, more studies are in need. Corporate communication is very important for Bali tourism in building and maintaining the image and reputation of the company, the destination and the industry itself. The fact that Bali itself is one of Indonesia's 34 provinces also raises interesting contextual issues as Indonesia is such a huge but greatly varied archipelago country with 250 Million population, 17.000 islands, 300 ethnic groups, 5 different religions, 700 local languages and characterised by varied different levels on economic, infrastructure, education, media, languages and societal cultures. CSR often raises scepticism and distrusts on company' intentions. CSR is likely to be perceived and accused as 'green washing', merely as 'marketing tools' and the motivation is a usually business case or to maximise profits. Therefore, stakeholders demand data and information related to companies' CSR implementation. Communicating

CSR is very important to minimise the gap between the companies and stakeholders. Communicating CSR relates to decisions on contents; what CSR themes to communicate, audiences; to which specific stakeholders, methods and channels; via what methods and channels of communications and strategy. The main challenge of CSR communication is minimising the stakeholders' scepticism because of the gap between the initiatives, implementation and the actual performance in order to convey favourable corporate motives in CSR activities (Du et al., 2010; Font et al., 2012). Large companies have a more comprehensive CSR policy, but also greater gaps in implementation, while the smaller companies focus only on environmental management and deliver what they promised.

The literature review has indicated that companies operating in tourism industry do have CSR commitment; plan, implement, and then communicate it strategically integrated with the corporate's strategic management in order to achieve the business goal. To be successful, companies integrate CSR into corporate communication functions by building and maintaining relationships with three key stakeholder groups; internal, market, and society-based stakeholders. In the planning and execution of CSR communication, the company strategically determines the goal, audience, content, and channels as well as the integration among departments within the company in communicating CSR. In addition, it is assumed that the company's practice of CSR communication relates with some characteristics of the company such as the business sector, number of employees, management type, ownership type, and the current financial situation. At last, CSR communication practice is influenced by environmental factors of the destination or region where the company is located.

This study is mainly built upon the corporate communication theory given by Zerfass (2008) and CSR communication framework given by Du et al. (2010), with some additional descriptions related to GRI's (2014) CSR themes, Morsing and Schultz's (2008) stakeholder communication strategy, and Adams' (2002) list of company characteristics and environmental factors. CSR communication aspects include goal, audience, content, and channels (Du et al., 2010), effective integration (Zerfass, 2008), and stakeholder communication strategy (Morsing and Schultz, 2008). Companies' main goal in CSR

communication is to create value through four goals—enabling operations, building intangibles, ensuring flexibility, and adjusting strategy (see Table 1.4). CSR communication supports internal and external operation through stimulation of publicity, customer preferences, employee commitment, dissemination of content and messages, and raising attention and awareness for strategic issues. CSR communication improves positive intangible assets, including corporate culture, identity, image, and reputation. Corporate communication ensures flexibility by creating good networks and relationships with key stakeholders on which the companies depend in terms of trust and legitimacy perception of corporate values and actions. Stakeholder trust and values are very important in case of uncertainty and crisis. Finally, CSR communication affects leadership, innovation potential, and crisis resilience (Zerfass & Viertmann, 2016). Based on the above rationale, Zerfass and Viertmann (2016) summarize that through CSR communication, the companies expect benefits in terms of relationship, trusts, legitimacy, crisis resilience, innovation potential, thought leadership, corporate culture, brands, reputation, publicity, customer preferences, and employee commitment.

Audience, as the receiver of communicated information, is both a product of social context (sharing the same cultural interests, understandings, and information needs) and a response to a particular pattern of media provision. While PR refers the audience as public, marketing communication refers to it as target group and corporate communication as the company's internal and external stakeholders (Frandsen & Johansen, 2014). Identifying and understanding audience as the specific groups of internal and external stakeholders to whom tourism companies intend to communicate their CSR are very important because of the development of new media characteristics from organizational centrism and stakeholder control to the existence of multiple issue to which stakeholders can contribute more actively (Frandsen & Johansen, 2014). Companies are attempting to engage in partnerships and collaborations not only with other companies but also, increasingly, with stakeholders who represent interests that go well beyond traditional corporate interests (Andriof & Waddock, 2002). The stakeholder concept has shifted from company-focused, where stakeholders are treated and managed as a subject, to a more of a network-, relation-, and process-focused aspect where corporations consider stakeholders' mutuality,

interdependence, and power needs for engagement and involvement (Andriof & Waddock, 2002). People who are affected by the decisions, actions, policies, practices, and goal of an organization, or whose decision and actions affect the organization, are stakeholders (Kitchen, 1997, p. 93). A stakeholder, according to Davis (2005, p. 59), has a 'stake' in the organization—an interest that may be direct or indirect, active or passive, known or unknown, recognized or unrecognized, immediate or removed. A stake is something that an individual desires to have and is something to give or withhold (Dolphin, 1999, p. 28). Stakeholder characteristics are determined by type of industry, country, geography, and socio-economic and political situation (Dabphet, 2015). Different stakeholders are likely to require different CSR information regarding their concern about different CSR issues. Companies must communicate appropriate CSR information by considering which stakeholder is concerned about what CSR issues and thus requires what CSR information. There are three main groups of company stakeholders—internal stakeholders, market, and society. Market and society are both external stakeholders. Market includes customers, business partners, and business associations. Society includes but is not limited to the general public, local society/community, supply chain, NGOs, government organizations, media, educational institution, and researchers.

Content relates to specific CSR themes and issues which companies communicate to their respective audience. Content is the most important part of an impactful communication process (Shoemaker & Reese, 1996). Content relates to 'the complete quantitative and qualitative range of verbal and visual information distributed by the mass media—in other words, just about anything that appears there' (Shoemaker & Reese, 1996, p. 4). Content, as a function of ideological positions and status quo maintenance, reflects social reality with little or no distortion; it is influenced by socialization, attitude, routines, social institutions, and forces (Shoemaker and Reese, 1996). Content reflects some less visible but important points regarding an organization—its people, stakeholders, and environmental situation such as social, economic, political, and cultural situation (Shoemaker & Reese, 1996, p. 35). Content reflects both the company's and stakeholders' CSR concerns. Selection of CSR content is tricky because it contributes to positive image and reputation but also creates scepticism about the company's CSR commitment and

programmes. Content is likely to evoke strong and often positive reactions among stakeholders (Morsing and Schultz, 2006). CSR involves two key issues—how a business's existence affects the society and the responsibilities of the business. A company's existence has three ripple effects on society—economic, environmental, and social impacts—popularly known as 'triple bottom line' (Marsden & Andriof, 1998). A company's economic impacts involve shareholders, employees, and community regarding generation of income, wealth, and jobs. Social impact relates to the local community, customers, and employees regarding human rights, equal opportunities, culture, and employee development programmes. The environment affects and is affected by the existence of a company through emissions, waste control, energy use, product-lifecycle, noise generation, and air, water, and land pollution. CSR deals with how a company manages and balances all three impacts of its operational activities in the society.

There are four types of business responsibility—economic, legal, ethical, and philanthropic. Economic responsibility is the main responsibility, whereby a company has to earn profits to please its owners/shareholders. Legal responsibility implies that a business operates within legal framework by complying with business-related regulations and laws. A business depends on current regulations, guidelines, standards, and codes of conduct, which lend a regulatory and principle-based framework to interrelationships of international business organizations, governments, and communities at global, regional, and local levels (Andriof & Waddock, 2002). Ethical responsibility represents standards, norms, or expectations that reflect concern for what customers, employees, shareholders, and the community regard as fair, just, or in keeping with the respect or protection of stakeholders' moral rights. Business organizations earn their license to operate from civil society and must follow the accepted local social values. However, society also expects a business to have philanthropic responsibility—conducting humanitarian programmes of promoting welfare and goodwill, including providing resource contributions of goods, money, or HR (Carroll, 1991). She explains that this philanthropic responsibility is on a voluntary basis; a business is deemed unethical if the contribution is not as expected. Rather than proactive and on a well-planned basis, philanthropic contributions tend to be

reactive, usually during incidents like natural disasters and religious programmes, which are claimed as social responsibility.

It can be concluded that ‘the total CSR of business entails the simultaneous fulfilment of the firm's economic, legal, ethical, and philanthropic responsibilities’ (Carroll, 1991) along with attempts to minimize and avoid misconducts that harm people, society, and environment (Ihlen, Bartlett, & May, 2011). CSR in the tourism industry mostly refers to the concept of ‘sustainable tourism’, as they share many similar elements. CSR aims at developing the society where the business is located, maintaining the tourist destination's supporting facilities, attractions, heritage, and culture, and bringing economic benefits to the company through better reputation, sales, and profit. In the tourism industry, the most widely used CSR content framework is GRI 4 (2014) developed by GRI, with three main themes—economic, environmental, and social. The social theme has four sub-themes—labour practice, human rights, society, and product responsibility.

The use of communication channel depends on the content's richness of information (Daft & Lengel, 1983). While rich content is generally intangible and complex, such as organizational goals, strategies, managerial intention, or employee motivation, less rich content is generally simple and measurable, such as the mechanical side of organizations (Daft and Lengel, 1983). Communicating rich content needs channels that can ‘provide multiple information cues, immediate feedback, and a high variety language’ such as F2F conversation (direct meeting), while less rich content is communicated through formal numeric information via letters, email, or report (Daft and Lengel, 1983). The selection of channels through which companies communicate CSR content to the audience plays an important role in CSR communication. Although annual report is the most popular channel to communicate CSR (Fifka, 2013), there are other options companies may select depending on the types of content and targeted audience. The advanced development of ICT and the internet provide companies with more variety of channels at even lower costs. Corporate communication employs multiple channels related to the three specific methods of internal communication, marketing communication, and PR. There are four main types of channels—print media, electronic

media, online media, and F2F communication. Print media includes annual report, a section in the annual report, CSR report, billboard, news release, newspaper, magazine, brochure, and bulletin. Electronic media comprises radio and television. Online media covers website, email, blog, and social media such as Facebook, Twitter, and Instagram. F2F communication relates to charity-related special events, meeting, training, and competitions. To communicate with internal stakeholders, internal communication uses annual, CSR, and financial reports or a section in the annual report, letter, email, intranet, announcement board, etc. Moreover, to communicate with market-specific stakeholders, marketing communication uses all-about marketing and promotional functions, cause-related marketing, product packaging, sales promotion, direct marketing, WOM marketing, online communication, event marketing, interactive marketing, exhibitions and fairs, sponsorships, advertising, and personal selling. The channels used are newspaper, magazine, radio, television, online media, etc. PR maintains relationships with society through community relations, government relations, and others. The channels used are meeting, newspaper, magazine, radio, TV, website, social media, etc.

Business nowadays operates in increasingly more complex and dynamic markets and societies due to globalization, new ICT, and a growing sense of uncertainty (Frandsen and Johansen, 2014; p. 232). Corporate communication involves all types of external and internal stakeholders through strategic integration of corresponding external and internal communication activities (Frandsen and Johansen, 2014). The integration of the different communication methods is very important ‘to lead to the most effective and efficient form of communication’ (Frandsen & Johansen, 2014, p. 231). However, it is not recommended to have such an absolute integration but rather to apply ‘a flexible integration approach’ (Frandsen and Johansen, 2014; p. 231). Zerfass (2008) recommends four types of integration—content-based, formal, temporal, and dramaturgical. Content integration involves mutual adjustment of communication activities via lines of thematic association—use of common motifs, slogans, key messages, and key images. Formal integration relates to companies' visual identities such as logo, design, sound, architecture, colour, and form. By integrating these sorts of identities, companies expect ‘immediate recognition effect to ensure that stakeholders associate positive experiences of images from

various spheres of positive action' (Zerfass, 2008). The third is the temporal integration of communication activities. For positive impacts, communication activities must not be temporary or for merely a short period but for the long term. Repetition, continuity, and sustainability of communication activities are effective in building positive association about the company. In the case of CSR-related activities, for example, limited or temporary communication will create negative associations about the company's positive CSR intention. Finally, dramaturgical integration requires 'mutual adjustment' among internal communication, marketing communication, and PR. At this stage, issue management is important to decide the most relevant content and themes included in the communication programmes. Through integration, the communication will be more clear, consistent, and continuous over time, and thereby more effective. The more communicative and organizational levels are integrated, the more effective the communication will be. If the organization of the company is tightly coupled, the communication will be the more effective and will become the best solution for the company independent of purpose and situation (Frandsen & Johansen, 2014, pp. 230–231).

CSR communication requires a specific strategy because the audiences' CSR expectations are a moving target and may change over time; thus, it must be considered carefully on a frequent basis. Existing communication-related strategies have generally been developed based on Grunig and Hunt's (1984) excellent PR model, comprising two main approaches—one-way communication and two-way communication. The one-way approach expands into two different models—publicity or propaganda and public information model. The two-way communication approach also expands into two models—two-way asymmetrical and two-way symmetrical. Based on Grunig and Hunt's (1984) PR model, Morsing and Schultz (2006) developed the so-called 'stakeholder communication strategy', with three approaches—informing, responding, and involving. As they explain, informing is based on the one-way communication principle aimed at disseminating information, not necessarily with a persuasive intent, but rather to inform the public as objectively as possible about an organization. CSR communication involves informing and persuading about and celebrating CSR programmes (Crane & Glozer, 2016). Responding is a two-way communication not only to inform about CSR initiatives

but also to gather response or feedback from stakeholders because the companies expect their CSR to be acceptable and beneficial. This strategy sees communication as feedback and an evaluating mode of measurement in the attempt to find out what the public will accept and whether a communication initiative has improved understanding of the company, usually by conducting opinion poll or market survey (Morsing and Schultz, 2006). Involving strategy is a dialogue, persuasion, and two-way communication in which companies and stakeholders have the right to change or influence and also to be changed or influenced (Morsing and Schultz, 2006). Companies expect stakeholder involvement through dialogue and negotiation to always stay updated about stakeholders' expectations and influence of those expectations. Involving strategy considers informing and surveying to be insufficient because of the importance of involving stakeholders in developing two-way support through dialogue and collaboration (Morsing and Schultz, 2006). An effective dialogue can lead to effective decision-making, stakeholder engagement, improved corporate governance, and maximization of stakeholders' perceptions of legitimacy and trust (Golob, Podnar, Nielsen, Thomsen, & Elving, 2015).

The main goal of this study is to investigate the practice of CSR communication in Indonesia's tourism industry wherein the case is Bali as one of Indonesia's leading tourist destinations. This study has three specific objectives of investigations; the CSR communication, the relationships between company characteristics and CSR communication, and the environmental factors of CSR communication. There are six components of CSR communication this study attempts to investigate; goal, audience, contents, channels, and integration. There are four company characteristics that are assumed to have a relationship with CSR communications; business sector, management type, ownership type, and financial performance. At last, this study investigates the environmental factors which are perceived to influence the CSR communication practice. Based on the result of the aforementioned review of literature, the main research question of this study is 'how do tourism companies in Bali communicate CSR'? In specific, the study questions what is the goal to communicate CSR, to whom the companies communicate CSR? What specific CSR content do the companies communicate to that audience? By using what channels do the companies communicate CSR? What type of

integration do the companies use in communicating CSR? What specific CSR communication strategy do the companies use in communicating CSR? And finally, what is the most influential environmental factor in communicating CSR? As the tourism industry comprises varied business sectors, this study also questions the relationships between company characteristics and CSR communication. Specifically, this study questions the relationships between the business sector, company size, management type, ownership type, and financial performance.

CHAPTER III RESEARCH METHODOLOGY

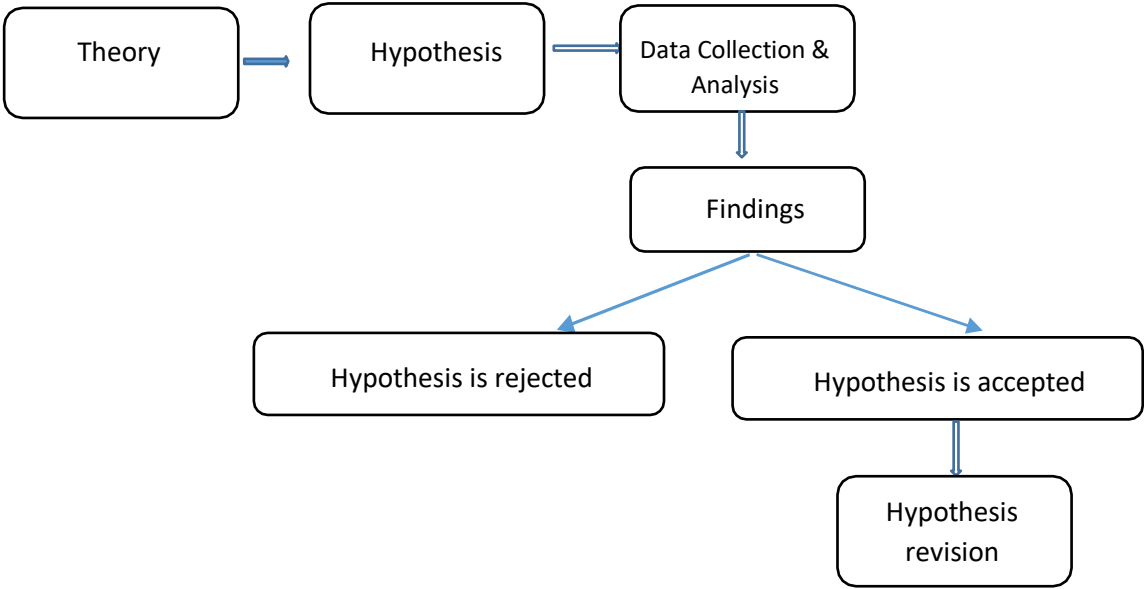
3.1. Research Procedure, Approach, and Design

This section describes the research procedure applied in this thesis. It consists of the approach and method used to conduct the overall research. Research procedure provides a framework for the collection and analysis of data, which is very useful in guiding the execution of a research method and the analysis of the subsequent data (Bryman, 2012). This study is developed and conducted through a deductive approach with case study strategy. In conducting an empirical study, there is always the issue of the relationship between theory and research—whether the data is collected to test existing theory (deductive) or to build new theory (inductive) (Bryman, 2012). This study is based on the deductive approach, wherein the research is conducted based on hypotheses and ideas inferred from the theory (Bryman, 2012, p. 711). Through this approach, the researcher looks back at data from the themes to determine if there is more evidence to support each theme or whether additional information is needed (Creswell, 2014). This study starts by reviewing the existing literature on communication, CSR, CSR communication, and the tourism industry. Based on these theories, certain hypotheses are developed. To confirm the set of hypotheses, an empirical study is conducted. Based on the empirical research result, it is then decided whether the hypotheses are accepted or rejected. If they are rejected, there are possibilities to revise the existing theories.

There are generally five types of research designs—experimental, cross-sectional or survey, longitudinal, case-study, and comparative. This study uses a case-study strategy. The word ‘case’ associates the case study with a single location (a community), organization (company), a single school), family, or person (Bryman, 2012, p. 67). A case study which describes and analyses a person, organization, or event in details (Stacks, 2002) is aimed at ‘increasing knowledge about real and contemporary communication events in their context, which are applied due to the research questions investigated in the

study’ (Daymon & Holloway, 2002, p. 146). Case studies are appropriate to answer ‘how and why’ question when the focus is on a contemporary phenomenon with a real-life context (Yin, 1994). This is in line with the main goal of this study, which investigates how tourism companies in Indonesia and especially Bali communicate CSR. This study is conducted in a single tourist destination—Bali island —administratively one of the 34 provinces of Indonesia. As a tourist destination, Bali is the most important and main entrance gate for tourists visiting Indonesia.

Figure 3.1.
Deductive Research Approach (Bryman, 2013, p. 25)



3.2. Research Methodology—Exploratory Sequential Design

A research method is a technique for collecting data, which consists of specific instruments (Bryman, 2012). It can also be defined as ‘the choices of cases to study, methods of data gathering, and forms of data analysis, etc., in planning and executing a research study’ (Silverman, 2005, p. 99). Survey is used most often for gathering information from a sample of individuals (Scheuren, 2004; p. 9 as cited in Hox, de Leeuw, & Dillman, 2008). This study applies the survey research methodology of ‘gathering

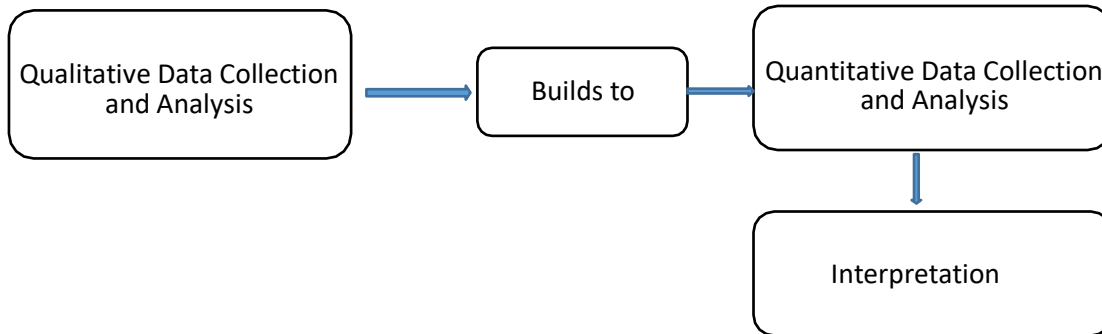
relatively in-depth information about respondents' attitudes and beliefs' (Stacks, 2002; p. 174). A survey is a research strategy in which quantitative information is systematically collected from a relatively large sample taken from a population (Hox et al., 2008, p. 10). The case-study method has been criticized as it can provide little basis for scientific generalization and as it results in massive unreadable documents after a long period of implementation (Yin, 1994, p. 11). Bryman (2012; p. 68) argues that although case study is associated with qualitative research, it has been recently used for both quantitative and qualitative research types. In order to strengthen the research, Yin (2003) recommends three solutions—multiple sources of evidence, creating a study database, and maintaining a chain of evidence. Consequently, this study combines both qualitative and quantitative research methods—known as mixed methodology. Mixed method research integrates quantitative and qualitative research within a single project or mixes the qualitative and quantitative research strategies (Bryman, 2012, p. 629).

Quantitative and qualitative research methods both have strengths and weaknesses. By combining the two methods, research will have more strength and minimal weakness (Creswell, 2014). It will provide a stronger understanding of the problem or question. Qualitative and quantitative research methods can be combined, according to Bryman (2012, pp. 633–634), in the following ways: Triangulation, offset, completeness, process, different research questions, explanation, unexpected results, instrument development, sampling, credibility, context, illustration, utility or improvement, confirm and discover, diversity of news, and enhancement. Quantitative and qualitative methods should not be separate but related to each other from the outset (p. 648).

This study uses a mixed method, combining qualitative and quantitative methodologies. Creswell (2014; p. 2019) describes how a mixed method procedure positively affects research at three levels—general, practical, and procedural. At a general level (*original is in italic*), a mixed method combines the strength of qualitative and quantitative methods. At the practical level, a mixed method provides a sophisticated and complex approach to research, which appeals to those at the forefront of new research procedures (Creswell, 2014).

Figure 3.2

Mixed Method's Exploratory Sequential Design(Creswell, 2014; p. 220).



Creswell (2014) identifies three main types of mixed research methods—convergent parallel mixed method design, explanatory sequential mixed method design, and exploratory sequential mixed method design. There are also other more advanced mixed methods designs such as embedded, transformative, and multiphase mixed methods (Creswell, 2014). This study applies the exploratory sequential design research method—a design in which the researcher begins by exploring qualitative data and analysis and then uses the findings in a quantitative phase (Creswell, 2014; p, 226). This method is what Bryman (2014; p. 632) refers to as ‘Qual □ QUAN’, indicating that quantitative data collection is the main approach and qualitative data, which has a subsidiary role, is collected before the quantitative data. The main purpose of this method is to develop better measurements with specific samples of populations and to see if data from a very few individuals (in qualitative phase) can be generalized to a large sample of a population (in quantitative phase). This method has three phases—exploratory (qualitative, e.g. interview), instrument development (e.g. survey instrument), and survey administration to a sample population. The final interpretation is done after the quantitative study.

In the mixed method, research is conducted twice—beginning with qualitative research and followed by quantitative research. The qualitative method serves as exploratory research, while the quantitative method serves as confirmatory research. In this study, the two main purposes of mixing qualitative and quantitative methods are instrument development and confirmation or discovery (Bryman, 2014). Instrument

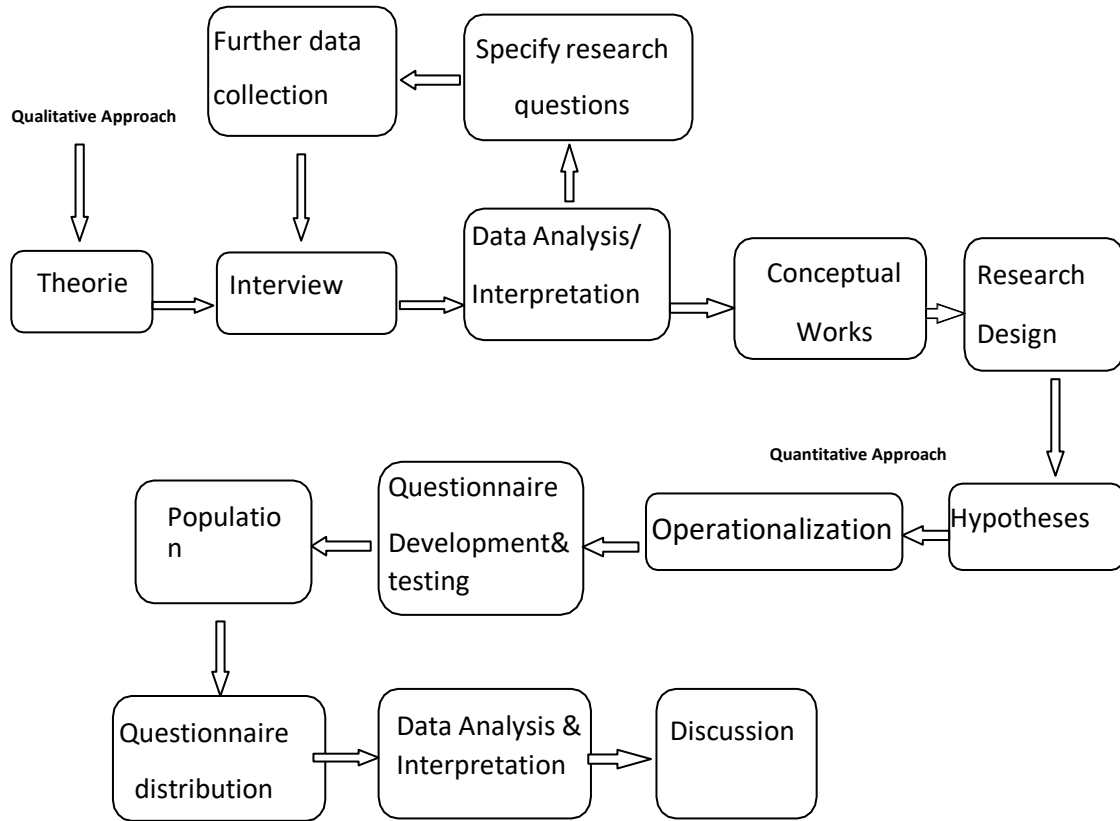
development means the context in which qualitative research is employed to develop a questionnaire, and confirmation or discovery means that qualitative data analysis is used to generate hypotheses and use quantitative research to test them within a single project (Bryman, 2014, p. 634). The challenge is to use the information from the initial phase in the second phase. For example, a researcher can analyse the qualitative data to develop new variables. In this study some new criteria or variables are identified from the qualitative method. Another issue with this method lies with the sample. The sample of the qualitative research should not be the same as that of the quantitative research. It is recommended to draw both samples from the same population but make sure that the individuals in the two samples are not the same (Bryman, 2014).

In this study, the population comprises all tourism companies in Bali in four business sectors—hotel, accommodation, tour and travel, and tourist attraction. The researcher confirms that the tourism companies participating in the qualitative research have not participated in the quantitative research. For the data analysis, the researcher analyses the two data sets separately and uses the findings from the initial exploratory database to build quantitative measures. The interpretation consequence is as follows: Reporting the qualitative findings, using qualitative results (instrument development), obtaining quantitative results.

The final research procedure of this study is described in the following figure.

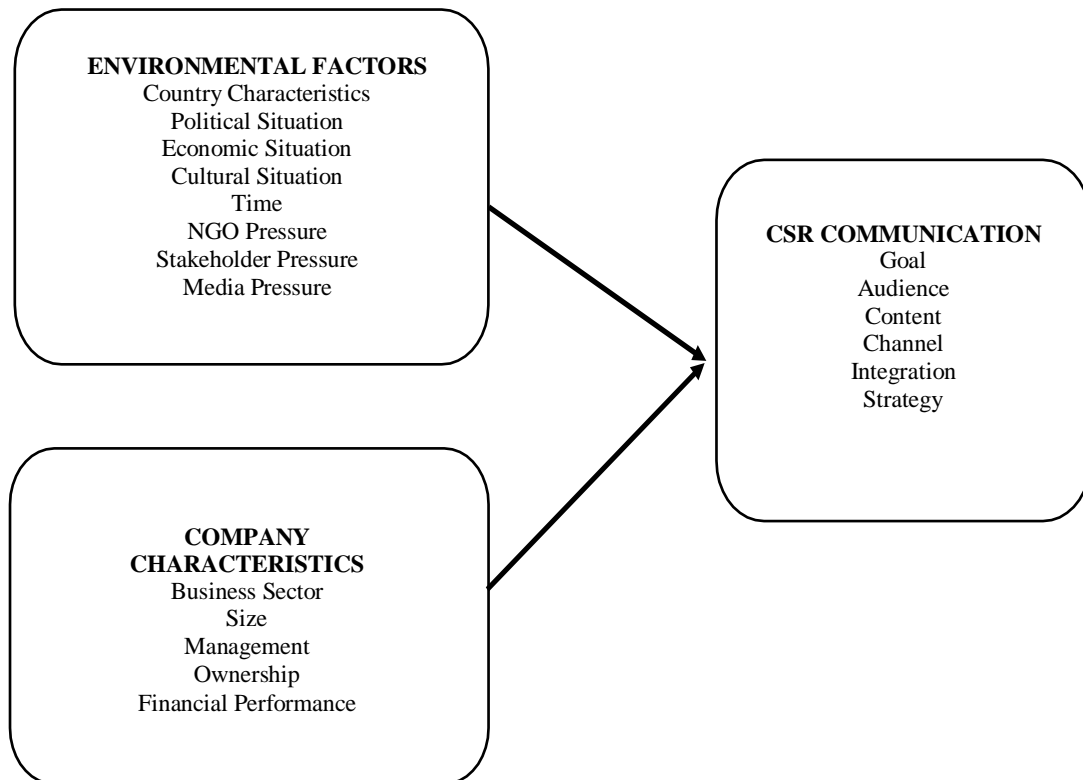
Figure 3.3.

Research Framework (based on Bryman, 2012)



3.3. Research Model of CSR Communication in Indonesia—an Empirical Case Study of Bali Tourism Industry

Figure 3.4.
Conceptual model of CSR communication in Indonesia



(Own depiction, based on Adams, 2002; Coombs & Holladay, 2012; Du et al., 2010; Morsing and Schultz, 2006; Zerfass, 2008).

Based on the description of the theoretical approach, a research model of how tourism companies communicate CSR is set up. Companies communicate through internal communication, marketing communication, and PR, wherein CSR commitments and actions are integrated. The companies employ internal communication to build relationships with internal stakeholders, marketing communication to build relationships with market-based stakeholders, and PR to build relationships with society-based stakeholders. CSR communication involves goals, audiences, content, and channel with effective integration and a stakeholder communication strategy. There are 11 environmental factors that influence the practice of CSR communication—country

characteristics, political situation, economic situation, cultural situation, time, NGO pressure, stakeholder pressure, and media pressure.

Initially, the companies set up communication goals which are strategically linked with business goals. The goals to communicate CSR include publicity, customer preferences, employee commitment, reputation, brands and corporate culture, relationships, trust, legitimacy, thought leadership, innovation potential, and crisis resilience. After setting up the goals, the companies identify the target audience or specific stakeholders to whom they wish to communicate CSR. There are three main stakeholder groups—internal, market-based, and society-based (Zerfass, 2008). Internal stakeholders are investors or owners, employees, and management board. Market-related stakeholders are customers, business associations, and suppliers. Society-based stakeholders are the general public, local society/community, supply chain, NGOs, government organizations, media, educational institutions, and researchers.

After setting up the goals and identifying the audience, companies select specific CSR issues or themes to communicate—i.e. content. Tourism industry has multiple stakeholders with different CSR concern. Tourism industry has several business sectors with varied business operation, markets, and customers, and societal/environmental impacts. Therefore, companies select specific content to communicated to audiences. The most used guideline of CSR content is G4, developed by GRI, with three main themes—economic, environmental, and social (labour practice, human rights, society, and product responsibility). Economic theme includes four sub-themes—economic performance, market presence, direct and indirect economic impact, and procurement practices. Environmental theme has 11 initiatives: materials, energy, water, biodiversity, emissions, effluents and waste, products and services, compliance, transport, overall supplier environment assessment, and environment grievance mechanism. The CSR theme with most sub-themes and aspects is social, with four sub-categories and 30 aspects. The first sub-category, labour practices, consists of eight aspects—employment, labour/management relations, occupational health and safety, training and education, diversity and equal opportunity, equal remuneration for men and women, supplier

assessment of labour practices, and practices grievance mechanism. The next sub-theme is human rights, elaborated into aspects of investment, non-discrimination, freedom of association and collective bargaining, child labour, forced or compulsory labour, security practices, indigenous rights, assessment, supplier human rights assessment, and human rights grievance assessment. The third sub-theme, society, consists of seven aspects—local communities, anti-corruption, public policy, anti-competitive behaviour, compliance, supplier assessment for impacts on society, grievance mechanisms for impacts on society. The last sub-theme in the social theme is product responsibility, with four aspects—customer health and safety, product and service labelling, marketing communications, customer privacy, and compliance.

The next issue is on the channel selection to communicate the right content to the right audience. There are four types of channels—print media, traditional media, online media, and F2F media. Print media includes CSR report, a section in annual report, newspapers, magazines, brochures, reports, leaflet, announcements, and billboards. Online media consists of intranet, website, blog, email, YouTube, and social media (Facebook, Twitter, Instagram, Google+, and Pinterest). Electronic media includes television, radio, and in-flight entertainment. Lastly, F2F media covers special events, meetings, dialogues, training, charitable events, competitions, seminar, etc.

Successful CSR communication requires effective internal integration (Zerfass, 2008) and stakeholder communication strategy (Morsing and Schultz, 2008). There are four types of integration—content-based, formal, temporal, and dramaturgical (Zerfass, 2008). In content-based integration, the companies integrate the motifs, slogans, key messages, and key images of the CSR content. In formal integration, the companies integrate visual identities such as logo, design, sound, architecture, colour, and form. In temporal integration, integration is conducted on a continuous basis, not temporarily. In dramaturgical integration, the companies should adjust the all related aspects.

There are three stakeholder communication strategies—informing, responding, and involving. In informing strategy, the companies consider the importance of

communicating content to specific audiences without needing any feedback from the audience. In responding strategy, the companies consider the importance of both CSR communication and gaining response or feedback from the audience. However, the feedback is not influential on the companies' CSR commitments and policy. In involving strategy, the companies consider the importance of CSR communication, gaining feedback, and enabling those feedback to influence CSR commitment and policy. The companies consider merely informing and generating feedback from stakeholder to be insufficient for successful CSR programmes. As such, a mutual dialogue is necessary to have a win-win CSR program.

The practice of CSR communication has a relationship with company characteristics such as business sector, size, management type, ownership type, and financial performance. There is a significant difference in CSR communication (goal, audience, content, channel, integration, and strategy) between companies operating under different business sectors, sizes, management types, ownership types, and financial performances. There are four types of tourism business sectors—hotel, restaurant, tour and travel, and tourist attraction. Company size in Indonesia is categorized as small, medium, and large based on the number of employees. There are three tourism company management types—foreign-chain, local-chain, and non-chain or independent management. There are four company ownership types—foreign-owned, local-owned, a combination of foreign and locally owned, and owned by the state.

The practice of CSR communication is influenced by the environmental factors of the region where the company is located such as the country of origin, political context, economic context, social context, cultural context, time, pressure groups, stakeholder pressure, and media pressure.

3.3.1 Qualitative Data Collection and Analysis

Interview is a useful form of data collection to explore the perspectives and perceptions of various stakeholders; the data is situated within the respondents' own social context (Daymon & Holloway, 2002, pp. 166–167). Considering the limited number of empirical studies on CSR communication in tourism industry, especially in Indonesia and Bali, tourism company representatives with unique experiences and direct involvement in CSR communication are the most credible sources. The first empirical research in this study uses a semi-structured interview, defined as 'a context in which the interviewer has a series of questions that are in the general form of an interview schedule but is able to vary the sequence questions' (Bryman, 2012, p. 212). The goal of this method is 'to ensure that interviewee's replies can be aggregated, and this can be achieved reliably only if those replies are in response to identical cues' (Creswell, 2014; 210).

Moreover, a semi-structured interview promotes standardization of both the questions and the recording of answers and ensures that each respondent is asked the same questions (Bryman, 2012; p. 2010).

The questions delivered in the interview are developed based on the three main theories topics of this study—corporate communication, CSR, and CSR communication. The questions are structured into three main parts—company characteristics, CSR communication (goal, audience, content, channel, integration, and strategy), and environmental factors. The first group of questions relates to general characteristics of the companies in which the interviewees work such as business sector, number of employees, management type, ownership type, and company's current financial performance. Before this, the interviewees were asked about their job title, position, and department in which s/he is based. The interview consists of 12 open-ended questions.

The second group of questions, which explores the main topic of the study, relates to CSR communication. First, the interviewees were asked about specific goals to communicate CSR (goal). Second, they were asked about the specific stakeholders (audience) to which the companies provide data and information about their CSR. Third,

they were asked to describe the specific CSR issues or themes (content) that the companies communicate to those stakeholders. Fourth, they were asked about the specific channels used to communicate such CSR issues and themes (channel). The next question relates to integration—whether the department or person in charge of communicating CSR also integrates it with communication by other employees or departments (integration). If integration occurs, a further question was asked about the specific issue being integrated. In the fifth question, strategy, the interviewees were asked whether they attempt to get any feedback from any stakeholders related to the company's implemented CSR programmes. Interviewees who claimed that they attempt to get feedback were further asked about the specific ways of gaining those feedback, such as through polling (survey), etc. Finally, they were asked if any environmental factors influence how the company communicates CSR (environmental factor).

After asking about the respondent's name, place of work, and place of study, the researcher explained about the research rationale and objectives. Before starting the interview, the researcher also asked the interviewees' permission to record the interview.

Concerning the language choice of the interview, the researcher also asked the interviewees' preference of using Indonesian (national or second language) or English (foreign language). Finally, the researcher confirmed that he would not give any comment on the participants' view and opinion on the topic being asked. The researcher accepted all the expressed opinion without commenting on rightness or wrongness.

The population of this study is the companies operating in the tourism sector in Bali wherein this study consists of four key tourism sectors such as hotel, restaurants, tour and travel (tour operator), and tourist attraction company. The respondents were determined by using the purposive sampling method; a method to select samples based on specific purposes. In this study, the purpose of selecting the aforementioned samples because they are the ones who are considered either knowledgeable, experienced, understood, and in charge of CSR commitment and programs in their respected company. As this study is mainly about CSR particularly CSR communication, the researcher sent a letter of research (interview) inquiry to the company and proposed to have an interview with someone in the

company ‘who is in charge of CSR’. Because of the time limitation, the study used the so-called saturation approach in which the data collection stops when the number of respondents is considered as enough or the questions have been answered.

The interviews were conducted during an eight-week period in Bali, Indonesia. They were conducted at the interviewees’ offices. Each interview lasted around 45–60 minutes. A smartphone and a laptop were used to record the interviews. The results were then transferred to a PC for transcription.

The data analysis in qualitative research is formulated in the interview transcript (Daymon and Holloway, 2002). The data was organized, decoded, and categorized, looking for consistent evidence of similar patterns (ibid.). After the data collection, the analysis was formulated on the transcript of the interviews, which were organized, decoded, and categorized, looking for consistent evidence of similar patterns that could help to interpret the data (Daymon & Holloway 2002). A case-study pattern-matching analysis was also employed by reviewing the data in the context of the research questions (Yin, 2004). The data was described in the conceptualization part of the practice of CSR communication by tourism industry with seven main issues—goal, audience, content, channel, integration, strategy, and environmental factors. The data was reduced according to relevance to the theoretical concepts and research questions.

3.3.2. Quantitative Data Collection and Analyses

Quantitative research entails the collection of numerical data, as exhibiting a view of a relationship between theory and research a deductive and a predilection for a natural science approach (and of positivism in particular), and as having objectivists conception of social reality’ (Bryman, 2012, p. 160). This study uses a self-administered questionnaire—i.e. the respondents complete it themselves. The term ‘self-completion’ also covers forms of administration such as when a researcher hands out the questionnaire and collects them back after it is completed. Reliability refers to the consistency of the measure of a concept (Bryman, 2012, p. 169). This study employs four types of quantitative

data analyses—descriptive statistics, main component analysis, one-way ANOVA with post hoc analysis, and Pearson correlation analysis. Descriptive analysis is used to analyse the independent variable of company characteristics—business sector, size, management type, ownership type, and financial performance. The main component analysis is used to answer Research Questions 1 and 3. The one-way ANOVA is used to analyse four parts of Research Question 2. Pearson correlation is used to analyse one part of Research Question 2.

3.4. Quantitative Analysis of Research Questions 1 and 3

Research Question 1 relates to how Bali tourism companies communicate CSR—the main goal, audience, content, channel, integration, and strategy. It consists of six hypotheses:

- H1. The main goal is gaining legitimacy (license to operate).
- H2. The main audience is local society/community.
- H3. The main content is contribution to society.
- H4. The main channel is social media.
- H5. The main integration is photo integration.
- H6. The main strategy is informing.

Research Question 3 relates to the environmental factors that influence CSR communication in Bali tourism industry. Its hypothesis is

- H7. The main environmental factor is the cultural situation.

The main component analysis aims at reducing a set of variables into a smaller set of dimensions called ‘components’ In this study, it is used to identify the main components—goal, audience, channel, content, channel, integration, strategy, and environmental factors—of how Bali tourism companies communicate CSR. There are five main procedures of main component analysis—sample size, correlations between variables, factor extraction, factor rotation, and reliability. To measure the sampling

adequacy, this study uses the Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy. KMO statistics varies between 0 and 1, in which a value close to 1 indicates that patterns of correlations are relatively compact and so factor analysis should yield distinct and reliable factors. Below are the criteria guidelines of sampling adequacy statistics:

Table 3.12

*Sampling adequacy criteria**

No	Value	Criteria
1	0.90s	Marvellous
2	0.80s	Meritorious
3	0.70s	Middling
4	0.60s	Mediocre
5	0.50s	Miserable
6	<0.50	Bad

*(Kaiser and Rice, 1974 as cited in Field, 2017).

After sample adequacy, the analysis continues by checking the correlation between variables by using the correlate procedure. This is to avoid a correlation that is too high. The minimum correlation value is 0.5. If there is an item with a value less than 0.5, it will be deleted and the analysis will be run again. This correlation matrix also indicates a determinant value, which should be greater than 0.00001. The next step, component extraction, is conducted by determining the linear components within the variables by looking at the eigenvectors and using criteria based on the magnitude- associated value. This uses Kaiser’s criterion with an eigenvalue greater than 1. After that, the components are extracted by looking at the communalities and the column labelled extraction. For a sample of more than 250, the average communality is 0.6 or greater. This study uses Varimax rotation.

3.5. Quantitative Analysis of Research Question 2

Research Question 2 relates to the relationship between company characteristics and CSR communication. It consists of five parts:

- 3.5.1.1. The relationship between business sector and CSR communication.
- 3.5.1.2. The relationship between company size and CSR communication.
- 3.5.1.3. The relationship between management type and CSR communication.
- 3.5.1.4. The relationship between ownership type and CSR communication.
- 3.5.1.5. The relationship between financial performance and CSR communication.

One-way ANOVA with post hoc analysis is used to answer Research Questions 1,2,3, and while Pearson correlational analysis is used to analyse Research Question 5. One-way ANOVA is conducted by comparing the means of the groups of the company based on sector, size, management, and ownership on the six variables of CSR communication—goal, audience, content, channel, integration, and strategy. The relationship between company characteristics and CSR communication exists when there is a significant difference in the means of the groups being compared. The results of one-way ANOVA are further assessed by using post hoc analysis to find out the group differences. This study uses Hochberg's GT 2 post hoc analysis procedures because the sample sizes are very different (hotel = 245, restaurant = 193, tour & travel = 30, and tourist attractions = 60). The comparison is significant if the significance value is less than 0.05 (Field, 2017).

These analyses test four main hypotheses:

- H1. There is a relationship between business sector and CSR communication.
- H2. There is a relationship between company size and CSR communication.
- H3. There is a relationship between management type and CSR communication.

H4. There is a relationship between ownership type and CSR communication.

Before conducting the ANOVA, two data assumptions are tested—normality distribution and homogeneity of variance. An assumption is a condition that ensures that the task being attempted works (Field, 2018). Normality assumption is very important because we assume that the parameters have a normal distribution. For significance test of models (and the parameter estimates that define them) to be accurate, the sampling distribution of what is being tested must be normal. As this study uses one-way ANOVA, the sampling distribution of means (or differences between means) should be normally distributed. The normality assumption is tested using Kolmogorov–Smirnov (K-S) test, which compares the scores in the sample to a normally distributed set of scores with the same mean and standard deviation. The null hypothesis significance testing is as follows:

H_0 = data distribution is normal

H_1 = data distribution is not normal

Significance value (Sig.) $\geq \alpha$ (0.05) = H_0 is accepted
Significance value (Sig.) $< \alpha$ (0.05) = H_1 is accepted.

If the test is non-significant or (Sig.) $\geq \alpha$ (0.05), it means that the distribution of the sample is not significantly different from a normal distribution (i.e. it is probably normal). If, however, the test is significant, (Sig.) $< \alpha$ (0.05), then the distribution in question is significantly different from a normal distribution (i.e. it is non-normal). (Field, 2017). This study uses Statistical Package for Social Science (SPSS) 24 version.

Homogeneity of variance is the assumption that the spread of outcome scores is roughly equal at different points of the predictor variable. The homogeneity of variance in this study is tested using Levene's test. The null hypothesis significance testing is as follows:

H_0 = variance is the same.

H1 = variance is different.

Significance value Sig. < 0.05 = H0 is rejected.

Significance value Sig. > 0.05 = H0 is accepted.

If Levene's test is significant (Sig. in the SPSS table is less than 0.05), it means that the variances are significantly different in different groups, or homogeneity of variance is violated (it is not homogeneous). On the other hand, if Levene's test is not significant (Sig. in the SPSS table is more than 0.05), it means that the variances are significantly the same in different groups, or homogeneity of variance is assumed (it is homogeneous).

To test the relationship between the fifth independent variable, company financial performance, and CSR communication, this study uses Pearson correlation analysis with the SPSS 24. A coefficient of +1 indicates a perfect positive relationship, a coefficient of -1 indicates a perfect negative relationship, and a coefficient of 0 indicates no linear relationship. The main hypothesis is that:

H8: There is a relationship between company financial performance and CSR communication (goals, audience, content, channel, integration, and strategy).

The hypothesis of the analysis is:

Sig. < 0.05 = There is a relationship between financial performance and CSR communication.

The correlation coefficient is a commonly used measure of the size of an effect, with the following categories: ± 0.1 is a small effect, ± 0.3 is a medium effect, ± 0.5 is a large effect (Field, 2018).

Table 5.13

*Coefficient correlation category**

Coefficient correlation value	Category
± 0.1	Small effect
± 0.3	Medium effect
± 0.5	Large effect

(Field, 2017).

As this study employs a mixed method of exploratory sequential design combining a qualitative approach (interview) and a quantitative approach (survey) consecutively, the questionnaire used in the survey is developed based on the result of the qualitative interview combined with literature review to gain more comprehensive result. Similar to the interview, the questionnaire investigates three main issues: How Bali tourism companies communicate CSR, the relationship between Bali tourism company characteristics and CSR communication, and the environmental factors that influence the way Bali tourism companies communicate CSR. The development of questionnaire and data analyses are presented in Chapter V: results of the quantitative study.

3.6. Population, Sampling, and Questionnaire Distribution

The population in this study comprises all hotels, restaurants, tour and travel companies, and tourist attraction companies located and operating in Bali, Indonesia. There are 3,894 hotels, 398 tour and travel companies, 237 tourist attractions (theme parks), and 2,177 restaurants, or a total of 6,707 companies registered in Bali (Bali Government Tourism Office, 2016). To get the number of representative companies, a systematic random sampling technique is used. Cochran's (1977) sample determination formula is used to determine the sample size. Based on the table for determining minimum returned sample size developed by Bartlett et al. (2001), the sample size for a population of 6,000 with margin of error 0.5 is 598.

The questionnaires were distributed online (email) and by direct delivery (printed). For the online version, the researcher approached related tourism business organizations and asked for their assistance in distributing the questionnaire through their email blasts to all members. For the printed version, the researcher directly handed it to the company management. However, based on the result of the first empirical study (interview) conducted in February–March 2017, there are only two active tourism business organizations—Indonesian Hotel Association Bali Chapter (PHRI) and Indonesian Tour and Travel Association (ASITA). The Bali Association of tourism attraction/theme park companies does not operate well; they do not even have any administration staff or real programmes. Also, there is no association of restaurants in Bali.

3.7. Methodology Limitation

Though this study covers four different tourism sectors—hotel, restaurant, tour and travel, and tourist attraction—unlike existing studies which generally involve only one or two sectors, it still has some limitations. First, there is a gap in the number of participating business sectors, which is dominated mostly by hotel companies. There are fewer restaurant, tour and travel, and tourist attraction companies participating in this study than hotels. Second, due to the use of the interview and survey methodology for data collection, there is an issue of acquiescence bias, where respondents tend to answer yes or agree regardless of the content. Acquiescence, defined as ‘the tendency to respond to descriptions of conceptually distinct attributes or attitudes with agreement/affirmation (agreement acquiescence) or disagreement/opposition (counter-acquiescence) regardless of their content—has been widely recognized as a threat to the validity of questionnaire-based data’ (Rammstedt, Danner, & Bosnjak, 2017). This issue seems to be much stronger in a survey on corporate CSR programmes because companies to some extent, tend to answer that they have already conducted CSR programmes, to avoid the perception that they have not conducted any or sufficient CSR. This situation was noticed during the data collection process, both the interview and questionnaire, where the researcher had quite a number of refusals from companies because the topic of CSR is considered sensitive. In consequence, although the companies finally filled out the questionnaire in order to please the researcher,

there is a possible issue of acquiescence bias. It is important to conduct a further cross-check study by employing another data collection method such as content analysis of company's CSR-related publications such as annual report, financial report, CSR report, website, blog, social media, and printed publications.

CHAPTER IV

RESULTS OF THE QUALITATIVE STUDY

4.1. Introduction

The first empirical study of this research is the qualitative interview conducted in Bali, Indonesia to gain preliminary and detailed insights into the practice of CSR communication in Bali tourism industry. The interview result was analysed and combined with the literature review to create a more comprehensive questionnaire. Conducting an empirical research in Indonesia seems to be complicated and takes extra time and efforts because of the bureaucracy. Instead of sending the research proposal (request) directly to the targeted participant—e.g. PR manager—the research proposal has to be sent to the highest authority in the company—e.g. the general manager. Another issue is that CSR is considered as a topic to be avoided by companies, for fear that the researcher would report the results to the related government board. The companies still consider that they have conducted only a limited scope and quantity of CSR. Some companies refused to take part and said that they had not conducted any CSR activity. To overcome this, the researcher stated initially that the research is not about CSR but the communication of CSR. In addition, when approaching the company representatives and convincing to be interviewed, the researcher combined a formal and informal approach. In the formal approach, the researcher prepared a formal letter from either of the two affiliated universities (TU-Ilmenau and Bali State Polytechnic) and a research permit letter from the regional Permit Board. In the informal approach, the researcher also contacted influential figures in the region and asked for assistance from colleagues who enjoy good relationships with influential staff in the companies. This increased the chance for successful research with this approach. The interview was conducted by the researcher himself.

4.2. Results of the Semi-structured Interview

4.2.1. Company Characteristics

Out of 50 interview proposals sent to respective companies, only 20 companies (40%) gave positive responses and 30 companies (60%) either gave no responses (14 companies) or refused to take parts (16 companies). There were varied reasons stated by the 16 companies that refused to take part in the interview. Six companies stated that they were ‘busy’, five stated that ‘they were not permitted by their head office’, one stated that ‘it was allowed by the owner to be interviewed but not to talk about CSR’, two stated that they ‘had no CSR’, and one stated that ‘data collection is only for trainees or internships students’.

Table 4.1

Results of the First Data Collection

NO	Remark	Result
I	Number of interview proposals sent	50
	Number of refusals/no responses	30 (60%)
II	Number of interviews not recorded/invalid data	2 (4%)
	Number of interviews recorded but files lost	2 (4%)
	Number of written answers	1 (2%)
	Number of interviews	2 (4%)
	Number of interviews (recorded & valid data)	13 (26%)
III	Total number of refusals/no response	30
	Number of companies that gave no response	14 (47%)
	Number of companies that refused	15 (53%)
IV	Reasons for refusals	16
	Busy	6 (37%)

	Not permitted by head office	5 (31%)
	Allowed to be interviewed but not talk about CSR	1 (6%)
	CSR is confidential	2 (13%)
	Have no CSR	1 (6%)
	Data collection is only for trainees/internships	1 (6%)

As shown in the Table 4.1, in all, 13 tourism companies participated in the interview—two tourist attraction companies, six hotels, two restaurants, and three tour and travel companies. The interviews were held at their respective offices and each lasted for about 35–50 minutes. However, due to limited language proficiency, not all interviewees were able to deliver the interview in English. Three interviews were conducted in English and nine in the Indonesian language, which was then translated by the author himself into English. Nine companies were represented by one person and three were represented by two people each. This interview expected a credible point of view and inputs from managerial-level officers as all respondents held management position such as general manager, HR manager, PR manager, marketing communication manager, and CSR team manager. However, considering that question of company's financial current situation might be considered inappropriate to ask orally, the researcher decided to postpone this question to be included in the quantitative survey.

Table 4.2

Interviewees' Positions and Business Sectors

No	Business Sector	Interviewee(s) position
1	Tourist Attraction 1	1. HR Manager 2. PR Manager
2	Tourist Attraction 2	1. HR Manager
3	Hotel 1	1. General Manager 2. HR Manager
4	Hotel 2	1. General Manager
5	Hotel 3	1. HR Manager
6	Hotel 4	1. Marketing Communication Manager
7	Hotel 5	1. HR Manager 2. PR Manager
8	Hotel 6	1. HR Manager
9	Restaurant	1. PR Manager
10	Restaurant	1. General Manager
11	Tour and Travel 1	1. CSR Team Manager
12	Tour and Travel 2	1. General Manager
13	Tour and Travel 2	1. HR Manager

The interviewees' company characteristics are shown in Table 4.3. Six companies are categorized as large companies, having more than 100 employees, seven companies as medium companies with 20–99 employees, and no small companies (having less than 20 employees) participated. Four companies operate under international-chain management, two under local-chain management, and six under non-chain or independent management. Six companies are owned by local people, three by foreign owners, three jointly by foreign and local people, and one by the state or government.

Table 4.3.

Interviewees' Company Characteristics

No	Business sector	Size	Ownership	Management
1	Tourist Attraction 1	Large	Local	Independent
2	Tourist Attraction 2	Large	Local	Independent
3	Hotel 1	Medium	Local	Independent
4	Hotel 2	Large	Foreign	Independent
5	Hotel 3	Large	Local	International-chain
6	Hotel 4	Large	Combined	International-chain
7	Hotel 5	Medium	Local	Local-chain
8	Hotel 6	Large	Foreign	International-chain
9	Restaurant 1	Medium	Combined	Independent
10	Restaurant 2	Medium	Local	Independent
11	Tour & Travel 1	Medium	Foreign	International-chain
12	Tour & Travel 2	Medium	State-owned	Local-chain
13	Tour and Travel 3	Medium	Combined	International-chain

4.2.2. CSR communication in Bali tourism industry

The second group of questions in this interview explores the main topic of this study—how Bali tourism companies communicate CSR. This topic involves six main issues—goal, audience, content, channel, integration, and strategy of CSR communication. The interview indicates four apparent goals of CSR communication of tourism companies in Bali—namely stakeholder relationships, reputation, brand, and thought leadership. Maintaining relationship with stakeholders is the most prevalent goal to communicate CSR. Owners, employees, and society are important stakeholders with whom companies must maintain a good relationship through CSR communication. As one respondent stated:

'Of course we have to report. As our owner is a foreigner, he ought to know the purposes of the company's social activities in the attempt to build communication with the community nearby'

One respondent also explained:

'Our main goal is to be closer to the community nearby so that our community will know our hotel more than before'

Building a company reputation and brand as the company's intangible assets is another important goal. One respondent stated:

' [...] for sure the goal is to have people know that we are participating in terms of helping the community. We want them to know that we help a school. It is going to be something that people want to know—that we are participating in empowering local people. It is more for reputation. By partly sponsoring an event in the community, we automatically promote our company, that's the goal'

It is very important for tourism companies in Bali to build relationships and reputation as CSR-concerned companies, especially among important stakeholders like owners, customers, and the local community. The fact that 48% of Bali hotels' CSR funds were allocated for direct community involvement clearly indicates that the CSR goals are to maintain a harmonious relationship with community, maintain legitimacy, avoid pressure and risks, and gain support from the local community (Mahyuni, 2013). Gaining a reputation as a socially and environmentally conscious company is important as a marketing tool (Mahyuni, 2013).

The second question relates to audience or specific stakeholders to whom the companies communicate CSR commitment and programmes. The interviews show that tourism companies in Bali communicate CSR mostly to internal stakeholders, society, and market (customers). Internally, companies communicate CSR mostly to employees,

owners, head office, and general manager. This finding corresponds to Goodman's (2013) study in the USA where corporations believed that corporate communication should focus on building a corporate internal culture through employee engagement programmes to gain reputation. For society, the companies mostly communicate to the local community, general public, government, NGOs, and training institutions. One respondent explained the importance of CSR communication to the owner:

'We mainly communicate and coordinate with the owner because it is related to finance. When there is a programme, what it relates to, we firstly communicate it to the owner. Whatever we do, we always ask for the owner's approval'

Local community or society is the second most important audience because CSR mostly relates to support for the local community and the general public. CSR funds of Bali hotels are mostly distributed for direct community involvement (48%), environment (14%), health and safety in the workplace (7%), labour (7%), general/miscellaneous (7%), product (6%), and energy (4%) (Trianasari & Yuniartha, 2015). As one respondent explained:

'We also communicate our programmes to the community nearby and invite them to participate in the CSR activities, such as the head of community'

Customers are also an important audience type because the companies expect them to be aware of their CSR and then to disseminate it to their relatives and colleagues through WOM promotion. Matthias (2015) believes that if the hotels' CSR commitment is interpreted by guests as a real public interest, CSR has a positive impact on brand evaluation as well as on guest satisfaction and gives advantages like low costs and efforts and high credibility; the crowd is used as a third-party control mechanism. Also, a study on 80 hotels in Bali reveals that customers, shareholders, employees, suppliers, community, and organizations are the most important stakeholders (Dewi, Mataram, & Siwantara, 2017). As one respondent added:

'Our audience is our guests. So when they stay with us, they know our programme, perhaps also support it, after they check out they can continue supporting us by giving the information to their colleagues'

Stakeholders' CSR concern and expectation are not only a moving target (Morsing and Schultz, 2006) but also vary across regions and industry type (Sweeney & Coughlan, 2008). Indonesian companies' most important stakeholders are community, shareholders, government, media, investors, customers, employees, auditors, and suppliers (Gunawan, 2008). Bali tourism companies consider employees, owners, customers, and local community as the most important CSR audience because of their critical roles for company operation. CSR communication to employees, for instance, happens 'in a bid to engage them and create stronger identification and commitment' (Crane & Glozer, 2016, p. 18).

Content is about specific CSR issues and themes that the companies communicate to stakeholders. More than half of the respondents said that they communicate nearly all CSR information. As one respondent said:

'Just general CSR information. When we talk about CSR, it is always a good thing to share, right? So that is why we don't really limit that one'

However, the study shows that the companies also communicate about specific themes such as society and environment, labour practice, and product development. Content of human rights and economic factors is not communicated by any company (Table 4.2). Communication on all CSR information is generally for company owners. As one respondent said:

'We communicate finance to owners and CSR to the employees. We communicate nearly all information to owners, whether or not it has financial support because it is related to our company's brand name. The point is that the owner knows what the management is doing'

The interview reveals that the preferred content to be published on the website, especially on social media, is related to society, such as philanthropic contribution. As one respondent stated:

'What is interesting to publish in social media is activities about giving donation or philanthropy. For other CSR which does seem to be interesting, we still do it but don't publish it in the social media'

This finding is similar to a study result that Indonesian companies mostly communicate social-related CSR information rather than other categories such as environment, governance, and employees (Koswara et al., 2015). Another respondent believed that for CSR content to be published, especially in the media, it must have a high news value:

'We invite media for conservation because it has high media/news value—animal release, animal birth, breeding, and a Balinese ceremony specially dedicated for animal welfare called 'Tumpek Kandang' which gains international media coverage'

In addition, CSR content must be in line with the company's main CSR focus. One respondent, whose company CSR is focused on environment, explained:

'Because we are concerned about the environment and sustainability, we are working on that'

The content shared to employees generally relates to coordination and general announcement, as one respondent explained:

'For the employees, we just communicate when we hand out our donation. We simply put pictures of what we did over there, and then small notes about the event, when was that, what did we do, and we post it on notice board and share it through email'

This interview result indicates that Bali tourism companies have no policy on what specific CSR information to communicate. This could be because they have limited information on which CSR information is needed by which stakeholders, or that CSR is still considered simply as non-strategic philanthropic activities, or that stakeholders rarely

request CSR information. There are a total of 23 channels used by companies to communicate CSR. As shown in Table 3, to communicate with internal stakeholders, five most used channels are report, meeting, announcement board, email, and in-house communication system. Report and meeting are preferable channels to communicate with the owners and employees. Companies with chain management—either local or international—are likely to have an ‘internal channel’ with which the branch companies communicate with their head office. One hotel has a system called ‘Just Report It’, better known as ‘intranet communication’ which has also gained popularity in the USA as a strategic tool for internal communication (Goodman, 2013). Other channels are memo, press release telephone, social media, department head, CSR involvement, training, and internal newspaper. One company explained:

‘We also communicate our CSR to our employees by placing an announcement on the hotel’s announcement board, through a memo to each department so that the department head will inform his/her team members’

To communicate with customers, the companies mostly use social media, employees, and CSR involvement. Bali companies use specific employees to communicate CSR, especially the front-end staff (of a hotel), tour guides (tour and travel), and employees who have joined external CSR activities. One hotel regularly has a CSR awareness briefing with employees, especially front-end, and encourages these employees to communicate CSR especially to the in-house guests. Tour and travel companies also prepare salespeople and tour guides to communicate company’s CSR policy to customers. Other channels are website, brochures, magazine, newspaper, hanging flyers, CSR walls, and press release. As explained by a respondent:

So first we inform CSR to our employees and employees get the information and they can continue to inform the guests.

Newspaper, social media, TV, meetings, and employees are the five channels most favoured by the companies to communicate CSR to society. However, while newspaper, social media, and TV are used to communicate CSR to general public, companies use

locally recruited employees and believe that their CSR programmes also act as channels to communicate to the local community. As one respondent said:

We communicate to the community through our locally recruited staff because they will spread our programmes to their family or community members, also with the landowner, no need for social media.

Some companies interestingly believe that they communicate through CSR implementation or participation, especially to the local community. In other words, ‘CSR is seen as communication, communicative events and as a forum for debates over social norms and expectations attached to corporate responsibilities’ (Schultz, Castello, & Morsing, 2013, p. 682). As one company explained:

For the community, we communicated through support and participation such as donating a wastebasket, etc.

However, some companies argued that they do not need to communicate CSR to stakeholders, especially to the local community. Instead, they stressed the importance of CSR implementation over its communication. One respondent claimed:

We don't need to inform our CSR to the community. They simply know that we support and care for them. Every ceremony, we always donate a sum of money. That is the way we support, and we do not try to announce, publish or stand out from the crowd. The point is the community knows that we care for them.

The companies rarely publish CSR information on TV, radio, or newspaper—only when the CSR has a significantly high value. Although these channels are more effective for reaching a wider audience such as general public, because of the significant cost, more companies are now using websites, social media, and F2F meeting to communicate CSR. The use of social media to communicate CSR in the tourism industry is increasing (Tomasella and Ali, 2016). Meeting and social media have advantages regarding the possibility of two-way interaction, which is very important in successful CSR communication (Koswara et al. 2015). The prevalent use of locally recruited employees acting as the third-party expert to disseminate and endorse CSR is known as endorsed

communication process, through which CSR commitment delivered to public looks more trustworthy and socially committed (Morsing et al. 2008).

In investigating the companies’ use of Morsing and Schultz’s (2008) stakeholder communication strategy of informing, responding, and involving, the respondents were asked whether they take any feedback about their CSR programmes, from which stakeholders, using what methods, and whether they also invite stakeholders for F2F meeting to discuss CSR programmes. When the companies do not take any feedback or invite any stakeholders, they are categorized as implementing informing strategy. When the companies take feedback from stakeholders but do not invite them for F2F meeting, they are categorized as implementing responding strategy. When they both take feedback and invite stakeholders for F2F meeting, they are categorized as implementing involving strategy.

Table 4.4.
Strategy

Company	Feedback from	Method	Invite community?	Strategy
Attraction 1	Public, Employees	Social media, survey	No	Responding
Attraction 2	Local community	Meeting	Yes	Involving
Hotel 1	Local community, Employees	Meeting	Yes	Involving
Hotel 2	None	None	No	Informing
Hotel 3	None	None	No	Informing
Hotel 4	Customers	Social media	No	Responding
Hotel 5	Employees	Meeting	No	Involving
Hotel 6	Society	Meeting	Yes	Involving

Resto 1	Employees, Local community	Meeting	Yes	Involving
Resto 2	Customers, Local community	Social media, Meeting	Yes	Involving
Travel 1	Customers	Survey	No	Responding
Travel 2	None	None	No	Informing
Travel 3	None	None	No	Informing

The study reveals that Bali tourism companies prevalently apply involving strategy (six companies), responding strategy (three companies), or informing strategy (four companies). As shown in Table 5, nine out of 13 companies take feedback about CSR from their stakeholders—mostly from the local community, employees, customers, and the public. F2F meeting is the preferred method to get feedback, along with social media and survey. Companies have a dialogue mostly with local community and employees. Companies using responding strategy take feedback through survey and stakeholders' responses on social media (Facebook, Twitter, and YouTube). Responses such as seeing or watching, liking and commenting on social media posts are compiled and analysed for possible improvement in CSR. Involving strategy is very important for successful CSR and contributes to better business operation. As one company stated:

'Every six months, community representatives pay a visit here, we share information to and through them, is there any update from the community? It is our obligation and under community rule that as a business unit, we have to support community programmes. So, coordination and communication are very important for better relationships'

Morsing and Schultz (2006, p. 328) explain that with involving strategy, 'companies engage frequently and systematically in dialogue with stakeholders in order to explore mutually beneficial action—assuming that both parties involved in the dialogue and willing to change'. The importance of company–stakeholder dialogue was also supported by another respondent:

‘Whenever there is an opportunity as an organization, we always do research. For example, when we handle waving equipment, we go there, we talk with the school principal, ask them, what kind of skills do you want your students to improve. We talk to them, we visit them, we ask their opinion, chat with them, and finally, they start to share, saying that we don’t have any waving equipment’

A two-way dialogue is very important for minimizing the ‘communication gap’ between Bali tourism companies and stakeholders because stakeholders perceive that the companies’ CSR, to some extent, does not meet their expectation (Trianasari and Yuniartha, 2015). The problems of CSR in Bali are distribution, proposal submission, unclear criteria, possible jealousy among communities, lack of systematic and accountable report of the used CSR contribution, and synchronization of contribution and stakeholders’ needs and expectation (Dewi et al. 2015; Trianasari and Yuniartha, 2015). They found that hotels distributed their CSR funds to only certain tourist objects. Some needy communities lacked support while others reportedly received much more CSR support. The unclear government rules on CSR and companies’ lack of CSR communications strategy are believed to be the cause of this problem (Trianasari and Yuniartha, 2015). Accordingly, companies need to adjust their CSR and communication strategy so that ‘there is a balance between the private interest of the organizations with the interest of society’ (Grunig, 1992 as cited in L’Etang et al., 2007, p. 86).

Regarding integration in CSR communication within the companies, the interview indicates that more than half of the companies conduct general integration. However, the integration is more likely in the implementation of (before and during) CSR programme rather than the integration in CSR communication. This type of integration is called ‘integration between departments’ and is included in the quantitative survey (questionnaire). There is a limited case on integration which relates to information, photo, and content in CSR communication. Regarding CSR implementation and communication, for medium and large companies, there is generally a clear task description between HR/personnel department and sales and marketing or PR department. The HR department is responsible for the implementation of CSR programmes, coordinating with other

departments before and during the implementation, and communicating it only to internal stakeholders such as owners, management/managers, and employees.

'PR was there, PR was writing for the hotel activities, but the one who did the logistics, planning, everything is by HR, in coordination with the recreation department, because HR is not only coordinator, but also the owner of CSR. The owner of CSR in RC is the HR dept'

The sales marketing or PR is in charge for communicating it to external stakeholders. It is the HR department that provides necessary communication content such as photos, programme description, etc. to the PR department. Sometimes, the HR department invites the PR staff to join the CSR programmes, take pictures, and then prepare the publication themselves. As one interviewee stated:

Yes we coordinate nearly all of our CSR activities. For some special events such as annual anniversary we ask the E-commerce department to publish it in the social media. For employee scholarship, we share it in the social media also but not paid media (electronic, printed etc.) and no need also to prepare a press release.

4.2.3. Relationship Between Company Characteristics and CSR Communication

The second main research question in this study relates to the relationship between Bali tourism company characteristics and CSR communication. There are four company characteristics involved in this study—business sector (hotel, restaurant, tour and travel, or tourist attraction), company size (small, medium, and large), management type (international-chain, local-/national-chain, and non-chain/independent), and ownership type (foreign, local, combined, and state-owned).

Table 4.5

Relationship between Business Sectors and CSR Communication

Sector	Goals	Audience	Contents	Channels	Strategy	Integration
Attraction(2)	Relationship Brand	Employees Society	Environment society, employees, all CSR.	Social media, Newspaper, Television.	Responding Involving	Others
Hotel(6)	Reputation	Owners, Customers, Employees	All CSR	Social media, newspaper.	Involving	Others, Info, photo
Restaurant (2)	Brand	Head office	All CSR	CSR Involvement	Involving	Not mentioned
Travel (3)	Relationship Brand	Employees , Head Office	All CSR	Report, Employees	Informing	Others, content, not mentioned

The interview results indicate a relationship between business sectors and CSR communication, especially on the goals, audience, channels, and strategy. As shown in the table, there are differences among different business sectors of tourism companies in Bali in terms of the goal, audience, channels, and strategy of CSR communication. However, there is no difference in the content. While tourist attraction, hotel, and restaurant sectors' main goals are reputation and brand, tour and travel companies' goal is stakeholder relationship. Regarding audience, tourist attractions' main audience is employees and society, hotels' main audience is the owners, customers, and employees, restaurants' main audience is head office, and tour and travels' main audience is employees and head office. Regarding content, however, there are no differences among the companies. All companies communicate all CSR information to stakeholders. The use of involving strategy is more apparent in hotels and restaurant, while tour and travel sector uses informing strategy, and tourist attraction sector uses both informing and responding strategy. The interview indicates integration in hotel, tour and travel, and tourist attraction sectors but not in restaurant sectors.

Only medium and large companies have participated in the interview. While the goals to communicate CSR by medium companies are stakeholder relationship and brand, large companies' goals are brand and reputation. Regarding audience, medium companies communicate to employees, customers, and society, while large companies communicate only to employees. Neither medium nor large companies have any specific policy on contents. Instead, they communicate all content. Regarding channel, while medium companies mainly use report, meeting, and CSR involvement, large companies use newspaper, social media, and report. There is also a difference in strategy. While medium companies only use involving strategy, large companies use all strategies interchangeably—involving, responding, and informing. The interview shows that integration only exists in large companies and not small ones.

Table. 4.6

Relationship between Company Size and CSR Communication

Size	Goals	Audience	Contents	Channels	Strategy	Integrate
Medium (6)	Relationship Brand	Employees, Customers, Society	All CSR	Report, meeting, CSR involvement.	Involving	Not mentioned
Large(7)	Brand Reputation	Employees	All CSR	Newspaper	Involving, responding, informing	Others

The interview indicates a relationship between management types and CSR communication. As shown in the table, there are differences in CSR communication among tourism companies based on management types. While independent and local-chain companies' main goal is branding, international companies' main goals are reputation, relationship, and branding. Regarding audience, while non-chain companies mostly communicate CSR to owners and society, international-chain companies communicate CSR mostly to customers, while local-chain companies communicate to head office and employees. Similar to the companies' business sectors and sizes, companies across management types do not also have any specific policy on CSR

communication. They communicate all content. Regarding channels, while the non-chain companies use report, social media, and meetings, international-chain companies use specific employees, report, and newspapers, while local-chain companies only use announcement board to communicate CSR. Involving is the main strategy used by non-chain companies while international-chain companies mainly use informing and responding strategies. Local-chain companies use both informing and involving strategies. On integration, all company management types have integration in CSR communication but it is still general integration or between related departments within the company.

Table. 4.7.

Relationship between Management Types and CSR Communication

Management	Goals	Audience	Content	Channel	Strategy	Integrate
Non-chain(6)	Brand	Owner, Society	All CSR	Reports, Social media, meeting	Involving	Others
International-chain (5)	Reputation, Relationship, Brand	Customer	All CSR	Report, employees, newspaper	Informing Responding	Others
Local-chain (2)	Brand	Head office, Employees (2)	All CSR	Announcement board	Informing Involving	Others

There is also a difference in strategy between companies with different ownership types. While local companies mainly use involving strategy, other ownership types—foreign, combined, and state-owned—use all strategies—informing, responding, and involving.

Table. 4.8

Relationship between Ownership Types and CSR communication

Ownership Types	Goals	Audience	Content	Channel	Strategy	Integrate
Local(6)	Brand	Employees, Society	All CSR	Social media	Involving	Others
Foreign (3)	Reputation, Brand	Owner, head Office, Customers	All CSR	Report, employees, in-house channel, email, social media, announcement board, TV, newspaper	Informing, responding, involving	Others
Combined (3)	Relationship Brand	Employees, Customers	All CSR	Report, meeting, CSR involvement	Informing, Responding, Involving	Varied
State-Owned (1)	Relationship Brand	Employees, Head Office	All CSR	Report, announcement board	Informing	Others

The interview result indicates differences in CSR communication between companies operating under different ownership types—i.e. local, foreign, combined, and state-owned. While local companies' main goal is branding, foreign companies' goals are branding and reputation, combined companies' goals are branding and relationship, and state-owned companies' goals are branding and relationship. Regarding audience, while local companies mostly communicate to employees and society, foreign companies communicate to owners, head office, and customers. Similarly, combined companies communicate to employees and customers, while state-owned companies communicate to employees and head office. Similar to other company characteristics, there is no difference in CSR content among tourism companies operating under different ownership types.

Regarding integration, nearly all ownerships have general integration and only combined ownership has varied integration type.

4.2.4. The Environmental Factors Affecting CSR Communication in Bali Tourism Industry

The interview indicates that there are no prevalent environmental factors that influence the companies in CSR communication. As shown in Table 4.14, most interviewees mentioned that there is no significant environmental factor. One hotel company representative mentioned:

'There is nothing influential on our CSR programs. Politics also is not influential'

This is supported by another tour and travel company representative, who said:

'There are no external issues which affect the CSR policy because the headquarter has planned it in advance before the budgeting. There is also no internal issue'

Apart from that, however, the interview also indicates four environmental factors—request from stakeholders (mainly from customers), economic situation, related regulations, and political situation.

A tour and travel company representative claimed:

Another one is market trend. Yes, nowadays every agent (wholesaler) asks about our CSR programme, either existing agent or when we submit bidding proposals for a new project. We are not sure yet whether CSR is influential on their decision or not but at least it has been a market trend.

In relation to economic situation, one hotel company representative said:

Economic situation is basically influential to our business here as it affects our income. We generally allocate our budget for CSR. During low season, of course we are a bit critical of our expenses. If our profit is low, we may need to postpone some programmes. In peak season such as July and August, we will allocate some for CSR activities.

4.2.5. The Conclusion of the Qualitative Study Results

Based on the above descriptions of the interview results, some conclusions can be drawn. For the first research question—how Bali tourism companies communicate CSR (goal, audience, content, channel, integration, and strategy), the interview indicates that the main goals are to build good relationships with key stakeholders and to gain positive reputation, branding, and thought leadership. Bali tourism companies communicate CSR to internal stakeholders, market, and society. Among internal stakeholders, the audience mostly comprises employees, owners/investors, and head office (for chain companies). Customers are the companies' most important market-based stakeholders. Moreover, in society, companies mostly communicate CSR to the local community and the general public. Other audience types for society-based stakeholders are government organizations, NGOs, training institutions, and media.

There is no specific policy for content—the companies communicate all CSR themes they have implemented. Nevertheless, other identified content types are generally related to societal contribution, environment, labour practice, and product development. There are 23 identified channels, of which five are most commonly used—report, meeting, announcement board, email, and in-house communication system. Report and meeting are preferable channels to communicate with the owner and employees. Companies with chain management use 'internal channel'. To communicate with customers, the companies mostly used social media, employees, and CSR involvement. Newspaper, social media, TV, meeting and employees are the five channels most favoured by companies to communicate CSR to society. Bali tourism companies employ stakeholder communication strategies and it appears that involving strategy is prevalently used.

The interview result also indicates a relationship between company characteristics and CSR communication. There is a relationship between company characteristics and the goal, audience, channel, strategy, and integration but none between company characteristics and content. The interview indicates differences among the companies in CSR communication. There are differences between tourism business sectors (hotel,

restaurant, tour & travel, and tourist attraction), company size (small, medium, and large), management type (international-chain, local-chain, non-chain/independent), and ownership type (foreign, local, combined, state-owned) in CSR communication. Of the seven CSR communication aspects in this study, there are differences in goal, audience, channel, strategy, and integration. However, there is no difference among the tourism companies in the content. Companies have no specific policy on content—they communicate all CSR content. As claimed by a hotel representative:

‘Just general CSR information. When we talk about CSR, it is always a good thing to share, right? So that is why we don't limit that one’

There are some interesting results from the interview. First, regarding channels, some companies consider their specific employees (front office staff for hotels and sales staff or tour guides for tour and travel) as potential channels to communicate CSR to stakeholders, especially to customers. Moreover, companies also encourage locally recruited employees to communicate CSR to the general public and local community. Another interesting finding is that some companies believe that by implementing CSR, they are already communicating CSR—i.e. CSR itself is also a means of communication. Consequently, they consider no need to communicate about CSR because when they implement CSR programmes, they automatically communicate their good intention to stakeholders. Regarding channels among companies with different management systems, foreign- and local-chain companies have an internal communication system through which the headquarters and branch offices communicate with each other. The non-chain or independent companies do not have this type of channel because they are a single company. The interview results indicated no environmental factors which are significantly influential on the companies' practice of CSR communication.

As this study is based on the exploratory sequential design of mixed method, the next step is to confirm the result of this interview in another study with more samples but the same population. In addition, some interesting findings in this interview are included as questions or items in the questionnaire, in addition to the main questionnaire items developed based on the theory. These additional answers are about the aspects of channel

and integration. On the channel, the new questions pertain to CSR as a form of communication, internal reporting system, local employees, employees, customer/WOM, community heads, foundation partners, CSR walls. On integration, the question is about integration among departments.

4.3. Questionnaire Development

As previously mentioned in the research method chapter of the quantitative section, the questionnaire is developed based on the three main theories of corporate communication, CSR, and CSR communication. There are three main research questions elaborated into this study: How the companies communicate CSR, the relationship between company characteristics and CSR communication, and the environmental factors that influence the practice of CSR communication. The first main research question—how Bali tourism companies communicate CSR—investigates six issues: goals, audiences, contents, channels, integration, and strategy. The second research question investigates the relationship between Bali tourism company characteristics and the practice of CSR communication. There are five company characteristics; business sector, company size, management type, ownership type, and financial performance. This study involves four business sectors (hotel, restaurant, tour and travel, and tourist attraction), three types of company size (small, medium, and large), four types of management (international-chain, local-/national-chain, and non-chain/independent), four types of ownership (foreign-owned, local-owned, a combination of foreign- and local-owned, and state-owned), and five types of financial performance (very low, low, average, good, and very good). So, this study attempts to find out the relationship between the five company characteristics and the practice of CSR communication (goals, audience, content channel, integration, and strategy). The last main question focuses on investigating the environmental factors that influence how the companies communicate CSR. The environmental factors are country of origin, political context, economic context, social context, cultural context and ethical relativism, time, pressure groups, stakeholder pressure, and media pressure.

The questionnaire consists of three main sections—company characteristics, CSR communication, and environmental factors. Company characteristic consists of five themes—the business sector, company size, management type, ownership type, and financial performance. Business sector involves hotel, restaurant, tour and travel, and tourist attraction. Company size is represented by the number of the employees—0–20 (small), 21–99 (medium), and > 100 (large). Management type involves international-chain, local-chain, and non-chain/independent. Ownership type involves foreign-owned, local-owned, foreign- and local-owned/combined, and state-owned. Finally, company financial performance can be very bad, bad, average, good, or very good.

The main question on CSR communication is developed based on the literature review with additional questions from the result of the qualitative interview. CSR communication consists of six themes—goal, audience, content, channel, integration, and strategy. Goal consists of 12 items—company culture, branding, reputation, publicity, customer preferences, employee commitment, relationships, trust, legitimacy, crisis resilience, innovation potential, and thought leadership (Zerfass & Viertmann, 2016). Audience consists of 14 items—owner/investor, head office, head/manager, employees, customer, supplier/business partners, general public, local community, government organizations, NGOs, business association, educational institution, media company, and others. Content consists of five main sections—economy, environment, employees, human rights, society, and product development (Global Reporting Initiative, 2015). Economy consists of creating new job/business opportunities and working with local suppliers. Environment consists of using responsible/sustainable materials, saving energy, water management, waste management, using recycled materials, planting trees inside/outside the offices, clean public places, rivers, sea, beaches, streets, and protecting animals. Employee practice consists of healthcare and education, training and development programmes, religious facilities and programmes, sports and recreation programmes, equal and career fair opportunities, and equal and fair salary system. Human rights consist of recruiting more staff from the local community, not employing underage workers, providing maximum security in the company area, preventing racial discrimination. Society consists of donating to the local community, donating to the general public, and

cooperating with foundations. Lastly, product development consists of providing customer-friendly facilities/services which avoid/minimize harmful impacts while ensuring customer privacy, and comfort and developing products for customers' satisfaction.

Channel consists of 30 items—annual report, CSR report, magazine, newspaper, brochure, memo, announcement board, flyer, CSR walls, letter, press release, TV, radio, telephone, website, email, Facebook, Instagram, Twitter, YouTube, internal reporting system, meeting, training, CSR as a form of communication, local employees, employees, customers, community head, foundation partners, and others. Integration theme consists of five statements related to integration in CSR communication within the company. First, the communication department integrates with other departments for CSR communication. Second, the communication department coordinates all CSR messages/content with other departments. Third, the communication department integrates CSR photos and graphics with other departments. Fourth, the integration among departments for CSR communication is on a continuous/long-term basis. Fifth, the communication department adjusts all CSR information and photos with other departments. Strategy consists of nine statements related to stakeholder communication strategy. First, CSR programme is decided by management (owner, head, etc.). Second, CSR programmes are published/communicated to stakeholders. Third, good CSR information is created and communicated to stakeholders. Fourth, CSR is decided by management and based on stakeholders' feedback through survey/questionnaire and responses on social media. Fifth, the company communicates CSR and tries to accommodate stakeholders' CSR concerns. Sixth, relevant stakeholders who are concerned about CSR are identified. Seven, CSR is focused on discussions and dialogue with stakeholders. Eight, the company builds dialogue about CSR with important stakeholders to show how their CSR concerns are accommodated. Nine, relationships are built with stakeholders on CSR-related programmes.

The environmental factor consists of nine items—country characteristics, political situation, social situation, culture situation, cultural characteristics, time, NGO pressure,

stakeholder pressure, and media pressure (Adams, 2002). The detailed list of questionnaire questions and the original theory and sources are presented in the following table;

Table 4.9
Questionnaire development

QUESTIONS	Source
<p>I. GOAL Create culture of communicating CSR), Branding, Reputation, Publicity, Customer preferences, Employee commitment, Relationships (with important stakeholders), Trust, Legitimacy, Crisis resilience, Innovation potential, Thought leadership (Communicating CSR & encouraging people to participate in CSR).</p>	Zerfass (2008)'s Corporate Communication theory
<p>II. AUDIENCE Owners/Investors, Head Office, GM &/ Management, Employees, Customers, Suppliers &/ Business partners/Wholeseller General Public, Local Society, Governments Organizations &/ Boards Non-Government Organisation (NGO's), Business association, Training &/ Education Institutions, Media company</p>	Freeman (2004)'s Stakeholder theory
<p>III. CSR CONTENTS</p> <ul style="list-style-type: none"> • ECONOMY Create new job / business opportunities, Work with local suppliers 	Global Reporting Initiative (GRI) (2015) CSR contents by travel and tourism industry
<ul style="list-style-type: none"> • ENVIRONMENT Use green/responsible materials, engines, save energy, water management, Waste management, uuse recycle materials, planting trees inside &/ outside companies, 	Idem

clean public places; river, sea, beach, street, protect animals &/ environment	
<p>IV. EMPLOYEE PRACTICE Health care and education, Training & development programs, Provide religious-related facilities & programs, provide sport & recreation programs, equal & fair career opportunity, equal and fair salary system</p>	Idem
<ul style="list-style-type: none"> • HUMAN RIGHTS. Recruit more staff from local community, provide policy againts under-age or child workers, Provide maximum security in the company area, Provide policy for against RACE discrimination 	Idem
<ul style="list-style-type: none"> • SOCIETY Provide donation to local community, Provide donation to general public, & Cooperating with NGO. 	Idem
<ul style="list-style-type: none"> • PRODUCT DEVELOPMENT Provide customers-friendly facilities/services which avoid/minimize harmful impacts, Protect customers' privacy and comfort, Develop new products for customers' satisfaction. 	Idem
<p>V. CHANNELS Annual Report, CSR Reports, Magazines, Newspapers, Brochures, Memo, Announcement Board, Flyers, CSR Walls, Letters, Press Release, Television, Radio, Telephone, Website, E-Mail, Facebook, Instagram, Twitter, Youtube, Internal Reporting System, Meeting, Training</p> <p>CSR is a also form of communication, Locally recruited employees, Employee(Front office, Tour guides, etc.) Customers, Community Head, NGOs Partners</p>	<p>Own depiction</p> <p>Results of the first empirical study</p>
<p>VI. INTEGRATION The communication department coordinates with other dept. in communicating CSR, The communication dept. coordinates all CSR messages/content with other depts. The communication dept. coordinates CSR photos and graphics with other dept. The coordination among departments in</p>	<p>Zerfass (2008) Corporate Communication theory</p>

<p>communicating CSR is on a continuous basis/for long term, the communication dept. <i>adjusts all CSR info. & photos with other depts</i> before communicating it.</p>	
<p>VII. STRATEGY Our CSR program is decided by management (owner, head office, etc.) We Publish / communicate our CSR programs to stakeholders We Create good CSR information & communicate it to stakeholders. Our CSR is decided by management & based on stakeholders' feedback through survey/questionnaire and responses on our social media We Communicate CSR and try to accommodate stakeholders' CSR concerns We Identify relevant stakeholders who are concerned on our CSR Our CSR focus is based on discussion and negotiation with stakeholders We Build dialogue / meeting about CSR with important stakeholders to show how we accommodate their CSR concerns, We Build relationships with stakeholders on CSR related programs</p>	<p>Morsing & Schultz (2006) Stakeholder Communication Strategy</p>
<p>VIII. ENVIRONMENTAL FACTORS Country characteristics, Political situation, Economy situation, Social context, Culture characteristics, Time, NGO pressure, Media Pressure. Stakeholder requests</p>	<p>Sriramesh & Vercic (2003) International and Global Public Relations Theory Results of the first empirical study</p>

The previous literature review has led to three main groups of hypotheses which will be tested in this study, as follow;

Bali tourism companies' CSR communication

- 1.a. the goal is to gain legitimacy.
- 1.b. the audience is local community.
- 1.c. the content is society contribution.
- 1.d. the channel is social media.
- 1.e. the strategy is one way informing.
- 1.f. the integration is on photo.

The relationships between company characteristics and CSR communication

- 2.a. There is a relationship between business sector and CSR communication
- 2.b. There is a relationship between company size and CSR communication
- 2.c. There is a relationship between management type and CSR communication
- 2.d. There is a relationship between ownership type and CSR communication
- 2.e. There is a relationship between financial situation and CSR communication

The environmental factors of CSR communication

The CSR communication in Bali tourism industry is mostly influenced by culture.

The first group relates to how Bali tourism companies communicate CSR. The second group relates to the relationship between Bali tourism company characteristics and CSR communication. The third group relates to the environmental factors that influence how Bali tourism companies communicate CSR. The first group of hypotheses consists of six sub- hypotheses. First, Bali tourism companies' main goal of CSR communication is to gain legitimacy. Second, Bali tourism companies mostly communicate CSR to local society/community. Third, the main content Bali tourism companies communicate relates to contribution to society. Fourth, social media is the main channel used by Bali tourism companies in CSR communication. Fifth, Bali tourism companies conduct an integration on photo in CSR communication. Lastly, Bali tourism companies mostly use informing strategy in CSR communication.

The second group of hypotheses tests the relationship between Bali tourism characteristics (business sector, company size, management type, ownership type, and financial performance) and the seven aspects of CSR communication (goal, audience,

content, channel, integration, strategy, and environmental factors). First, there is a relationship between business sector and CSR communication. This hypothesis can be further elaborated to say that there is a relationship between business sector and goal, audience, content, channel, integration, and strategy. Second, there is a relationship between company size and CSR communication. This hypothesis can be further elaborated to say that there is a relationship between company size and goal, audience, content, channel, integration, and strategy. Third, there is a relationship between management type and CSR communication. This hypothesis can be further elaborated to say that there is a relationship between management types and goal, audience, content, channel, integration, strategy, and environmental factors. Fourth, there is a relationship between ownership type and CSR communication. This hypothesis can be further elaborated to say that there is a relationship between business sector and goal, audience, content, channel, integration, and strategy. Fifth, there is a relationship between financial performance and CSR communication. This hypothesis can be further elaborated to say that there is a relationship between financial performance and goal, audience, content, channel, integration, and strategy.

The third hypothesis is that Bali tourism companies' practice of CSR communication is mainly influenced by cultural characteristics.

4.4. Questionnaire's Validity and reliability test

The questionnaire's validity and reliability were tested using Pearson correlation. The validity is set up at $\geq r$ table. With a sample number of 30, the R table was calculated from t table $(n-k; \alpha) = t$ table $(30-2; 5\%) = 0,306$. The validity was tested by using Cronbach's alpha with reliability set up at ≥ 0.60 . The analysis shows that the significant values of all indicators of variable company characteristics are > 0.306 and Cronbach's alpha value is 0.807 (Good), indicating that all indicators of the variable company characteristics are valid and reliable.

Table 4.10

Cronbach's Alpha Category

No	Cronbach's alpha	Internal consistency
1	≥ 0.9	Excellent
2	$0.7 \leq \alpha < 0.9$	Good
3	$0.6 \leq \alpha < 0.7$	Acceptable
4	$0.5 \leq \alpha < 0.6$	Poor
5	$\alpha < 0.5$	Unacceptable

(Sugiyono, 2015).

Table 4.11

Validity and Reliability of Company Characteristics

No	Company characteristics	rPearson	RTable	Remarks
1	Business sector	0.590	0.306	Valid
2	Company size	0.915	0.306	Valid
3	Ownership	0.915	0.306	Valid
4	Management	0.915	0.306	Valid
5	Financial performance	0.608	0.306	Valid
Cronbach's alpha = 0.807 (good).				

The analysis shows that the significant values of all indicators of variable company characteristics are > 0.306 and Cronbach's alpha value is 0.807 (Good), indicating that all indicators of the variable company characteristics are valid and reliable.

Table 4.12

Validity and Reliability of Goal

No	Goal	rPearson	Rtable	Remarks
1	Culture	0.800	0.306	Valid
2	Branding	0.799	0.306	Valid
3	Reputation	0.680	0.306	Valid
4	Publicity	0.687	0.306	Valid
5	Customer value	0.608	0.306	Valid
6	Employee commitment	0.615	0.306	Valid
7	Stakeholder relations	0.795	0.306	Valid
8	Company trust	0.751	0.306	Valid
9	Legitimacy	0.770	0.306	Valid
10	Crisis resilience	0.726	0.306	Valid
11	New ideas	0.801	0.306	Valid
12	Development opportunity	0.811	0.306	Valid
Cronbach's Alpha = 0.922 (excellent)				

The analysis shows that the significant values of all indicators of variable goal are > 0.306 and Cronbach's alpha value is 0.922 (excellent), indicating that all indicators of the variable goal are valid and reliable.

Table 4.13

Validity and Reliability of Audience

No	Audience	rPearson	rTable	Remarks
1	Investor	0.711	0.306	Valid
2	Headquarters	0.719	0.306	Valid
3	Heads/Managers	0.621	0.306	Valid
4	Employees	0.642	0.306	Valid
5	Customers	0.639	0.306	Valid
6	Suppliers	0.640	0.306	Valid
7	Public	0.641	0.306	Valid
8	Society/Community	0.620	0.306	Valid
9	Government	0.483	0.306	Valid
10	NGO	0.500	0.306	Valid
11	Business associations	0.517	0.306	Valid
12	Educational institutions	0.525	0.306	Valid

13	Media companies	0.783	0.306	Valid
	Cronbach's Alpha = 0.875 (good)			

The analysis shows that the significant values of all indicators of the variable audience are > 0.306 and Cronbach's alpha value is 0.875 (good), indicating that all indicators of the variable audience are valid and reliable.

Table 4.14

Validity and Reliability of Content

No	Content	rPearson	rTable	Remarks
1	New job	0.772	0.306	Valid
2	Local supplier	0.764	0.306	Valid
3	Green materials	0.876	0.306	Valid
4	Energy	0.879	0.306	Valid
5	Water	0.879	0.306	Valid
6	Garbage	0.877	0.306	Valid
7	Recycling	0.537	0.306	Valid
8	Trees	0.756	0.306	Valid
9	Cleaning	0.871	0.306	Valid
10	Animals	0.642	0.306	Valid
11	Health	0.714	0.306	Valid
12	Training	0.812	0.306	Valid
13	Religion	0.846	0.306	Valid
14	Leisure	0.753	0.306	Valid
15	Career	0.714	0.306	Valid
16	Salary	0.794	0.306	Valid
17	Local staff	0.595	0.306	Valid
18	Underage	0.722	0.306	Valid
19	Security	0.824	0.306	Valid
20	Race	0.757	0.306	Valid
21	Local society	0.757	0.306	Valid
22	Public	0.836	0.306	Valid
23	NGOs	0.682	0.306	Valid

24	Quality	0.725	0.306	Valid
25	Privacy	0.821	0.306	Valid
26	Innovation	0.775	0.306	Valid
	Cronbach's alpha = 0.968(excellent)			

The analysis shows that the significant values of all indicators of variable content are > 0.306 and Cronbach's alpha value is 0.968 (excellent), indicating that all indicators of variable content are valid and reliable.

Table 4.15

Validity and Reliability of Channel

No	Channel	rPearson	Rtable	Remarks
1	Annual report	0.580	0.306	Valid
2	CSR report	0.517	0.306	Valid
3	Magazine	0.548	0.306	Valid
4	Newspaper	0.574	0.306	Valid
5	Brochure	0.696	0.306	Valid
6	Memo	0.601	0.306	Valid
7	Announcement board	0.382	0.306	Valid
8	Flyers	0.309	0.306	Valid
9	CSR Walls	0.764	0.306	Valid
10	Letters	0.717	0.306	Valid
11	Press release	0.719	0.306	Valid
12	TV	0.490	0.306	Valid
13	Radio	0.744	0.306	Valid
14	Telephone	0.584	0.306	Valid
15	Website	0.683	0.306	Valid
16	Email	0.746	0.306	Valid
17	Facebook	0.556	0.306	Valid
18	Instagram	0.623	0.306	Valid
19	Twitter	0.610	0.306	Valid
20	YouTube	0.580	0.306	Valid
21	Internal reporting system	0.363	0.306	Valid
22	Meeting	0.363	0.306	Valid
23	Training	0.746	0.306	Valid
24	CSR as communication	0.580	0.306	Valid
25	Local employee	0.363	0.306	Valid
26	Employee	0.362	0.306	Valid
27	Customers	0.363	0.306	Valid
28	Community head	0.363	0.306	Valid
29	Foundation	0.556	0.306	Valid
Cronbach's Alpha = 0.907 (excellent)				

The analysis shows that the significant values of all indicators of variable channel are > 0.306 and Cronbach's alpha value is 0.907 (excellent), indicating that all indicators of the variable channel are valid and reliable. Some respondents gave a voluntary comment

regarding the channels. First, flyer and brochure seem to refer to the same thing, so it is better to choose only one—brochure. Moreover, in order to reduce the time needed to answer the questions, the researcher decides to combine the channels of Facebook, Instagram, Twitter, and YouTube into one item—social media (Facebook, Instagram, Twitter, YouTube).

Table 4.16.

Validity and Reliability of Integration

No	Audience	rPearson	Rtable	Remarks
1	Integration between dept.	0.872	0.306	Valid
2	Integration on info	0.884	0.306	Valid
3	Integration on photos	0.926	0.306	Valid
4	Continued integration	0.901	0.306	Valid
5	Integration on content	0.883	0.306	Valid
Cronbach's Alpha = 0.935 (excellent)				

The analysis shows that the significant values of all indicators of variable integration are > 0.306 and Cronbach's alpha value is 0.935 (excellent), indicating that all indicators of variable integration are valid and reliable.

Table 4.17

Validity and Reliability of Strategy

No	Audience	rPearson	dfTable	Remarks
1	Informing 1	0.563	0.306	Valid
2	Informing 2	0.744	0.306	Valid
3	Informing 3	0.806	0.306	Valid
4	Responding 1	0.752	0.306	Valid
5	Responding 2	0.833	0.306	Valid
6	Responding 3	0.839	0.306	Valid
7	Involving 1	0.890	0.306	Valid
8	Involving 2	0.853	0.306	Valid
9	Involving 3	0.911	0.306	Valid
Cronbach's Alpha = 0.918 (excellent)				

The analysis shows that the significant values of all indicators are > 0.306 and Cronbach's alpha value is 0.918 (excellent), indicating that all indicators of variable strategy are valid and reliable.

Table 4.18

Validity and Reliability of Environmental Factors

No	Audience	rPearson	dfTable	Remarks
1	Country characteristics	586	0.306	Valid
2	Political situation	578	0.306	Valid
3	Economic situation	617	0.306	Valid
4	Social situation	613	0.306	Valid
5	Cultural characteristics	560	0.306	Valid
6	Time	768	0.306	Valid
7	NGO pressure	705	0.306	Valid
8	Stakeholder requests	778	0.306	Valid
9	Media pressure	642	0.306	Valid
Cronbach's Alpha = 0.829 (good)				

The analysis shows that the significant value of all indicators is > 0.306 and Cronbach's alpha value is 0.829, indicating that all indicators are valid and reliable.

4.5. Results of Validity and Reliability Tests

The validity test in this study was conducted using Pearson correlation in which the significant correlation value was set up at > 0.088 (sample size 528). Cronbach's alpha was used to conduct a reliability test. Cronbach's alpha value was set up at > 0.60 .

Table 4.19

Validity and Reliability Test of Company Characteristics

No	Audience	rPearson	Rtable	Remarks
1	Business sector	0.630	0.088	Valid
2	Company size	0.427	0.088	Valid
3	Ownership	0.404	0.088	Valid
4	Management	276	0.088	Valid
5	Financial performance	568	0.088	Valid
6	Cronbach's alpha = 0.631			

The analysis shows that the significant values of all indicators are > 0.088 and Cronbach's alpha value is 0.631, indicating that all indicators of variable company characteristics are valid and reliable.

Table 4.20

Validity and Reliability Test of Goal

No	Goal	rPearson	Rtable	Remarks
1	Culture	721	0.088	Valid
2	Branding	703	0.088	Valid
3	Reputation	770	0.088	Valid
4	Publicity	748	0.088	Valid
5	Customer value	735	0.088	Valid
6	Employee commitment	753	0.088	Valid
7	Stakeholders relations	768	0.088	Valid
8	Company trust	769	0.088	Valid
9	Legitimacy	747	0.088	Valid
10	Crisis resilience	714	0.088	Valid
11	New ideas	703	0.088	Valid
12	Development opportunity	733	0.088	Valid
	Cronbach's Alpha = 0.771			

The analysis shows that the significant values of all indicators are > 0.088 and Cronbach's alpha value is 0.771, indicating that all indicators of variable goal are valid and reliable.

Table 4.21

Validity and Reliability Test of Audience

No	Audience	rPearson	rTable	Remarks
1	Investor	446	0.088	Valid
2	Headquarters	196	0.088	Valid
3	Heads/managers	477	0.088	Valid
4	Employees	475	0.088	Valid
5	Customers	775	0.088	Valid
6	Suppliers	813	0.088	Valid
7	Public	784	0.088	Valid
8	Society/community	780	0.088	Valid
9	Government	790	0.088	Valid
10	NGO	712	0.088	Valid
11	Business associations	810	0.088	Valid
12	Educational institutions	813	0.088	Valid
13	Media companies	756	0.088	Valid
Cronbach's Alpha = 0.759				

The analysis shows that the significant values of all indicators are > 0.088 and Cronbach's alpha value is 0.759, indicating that all indicators of the variable audience are valid and reliable.

Table 4.22

Validity and reliability of the content

No	Content	rPearson	rTable	Remarks
1	New job	0.594	0.088	Valid
2	Local supplier	0.631	0.088	Valid
3	Green materials	0.758	0.088	Valid
4	Energy	0.775	0.088	Valid
5	Water	0.760	0.088	Valid
6	Garbage	0.692	0.088	Valid
7	Recycling	0.600	0.088	Valid
8	Trees	0.644	0.088	Valid
9	Cleaning	0.714	0.088	Valid
10	Animals	0.594	0.088	Valid
11	Health	0.701	0.088	Valid
12	Training	0.705	0.088	Valid
13	Religion	0.707	0.088	Valid
14	Leisure	0.697	0.088	Valid
15	Career	0.718	0.088	Valid
16	Salary	0.731	0.088	Valid
17	Local staff	0.583	0.088	Valid
18	Underage	0.630	0.088	Valid
19	Security	0.690	0.088	Valid
20	Race	0.732	0.088	Valid
21	Local society	0.635	0.088	Valid
22	Public	0.641	0.088	Valid
23	NGOs	0.575	0.088	Valid

24	Quality	0.700	0.088	Valid
25	Privacy	0.672	0.088	Valid
26	Innovation	0.650	0.088	Valid
Cronbach's Alpha= 0.756				

The analysis shows that the significant values of all indicators are > 0.088 and Cronbach's alpha value is 0.756, indicating that all indicators of the variable channel are valid and reliable.

Table 4.23

Validity and Reliability Test of Channels

No	Channel	rPearson	Rtable	Remarks
1	Report	452	0.088	Valid
2	CSR report	524	0.088	Valid
3	Magazine	652	0.088	Valid
4	Newspaper	709	0.088	Valid
5	Brochure	640	0.088	Valid
6	Memo	722	0.088	Valid
7	Announcement board	683	0.088	Valid
8	CSR board	725	0.088	Valid
9	Letters	716	0.088	Valid
10	Press release	644	0.088	Valid
11	TV	686	0.088	Valid
12	Radio	637	0.088	Valid
13	Telephone	672	0.088	Valid
14	Website	471	0.088	Valid
15	Email	645	0.088	Valid
16	Social media	527	0.088	Valid
17	Internal system	623	0.088	Valid
18	Meeting	633	0.088	Valid
19	Training	702	0.088	Valid
20	CSR communication	568	0.088	Valid
21	Local employee	631	0.088	Valid
22	Employee	590	0.088	Valid

23	Customers/WOM	663	0.088	Valid
24	Community head	627	0.088	Valid
25	Foundations	640	0.088	Valid
Cronbach's Alpha = 0.754				

The analysis shows that the significant values of all indicators are > 0.088 and Cronbach's alpha value is 0.754, indicating that all indicators of the variable channel are valid and reliable.

Table 4.24

Validity and Reliability of Integration

No	Integration	rPearson	rTable	Remarks
1	Integration between dept.	0.843	0.088	Valid
2	Integration on Info	0.864	0.088	Valid
3	Integration on Photos	0.857	0.088	Valid
4	Continued Integration	0.780	0.088	Valid
5	Integration on content	0.869	0.088	Valid
Cronbach's Alpha = 0.815				

The analysis shows that the significant values of all indicators are > 0.088 and Cronbach's alpha value is 0.815 indicating that all indicators of the variable channel are valid and reliable.

Table 4.25

Validity and Reliability of Strategy

No	Strategy	rPearson	Rtable	Remarks
1	Informing 1	0.594	0.088	Valid
2	Informing 2	0.743	0.088	Valid
3	Informing 3	0.767	0.088	Valid
4	Responding 1	0.655	0.088	Valid
5	Responding 2	0.754	0.088	Valid
6	Responding 3	0.788	0.088	Valid
7	Involving 1	0.748	0.088	Valid
8	Involving 2	0.793	0.088	Valid
9	Involving 3	0.769	0.088	Valid
<i>Cronbach's Alpha = 0.776</i>				

The analysis shows that the significant values of all indicators are > 0.088 and Cronbach's alpha value is 0.815, indicating that all indicators of the variable channel are valid and reliable.

Table 4.26

Validity and Reliability of Environmental Factors

No	Audience	rPearson	rTable	Remarks
1	Country characteristics	0.669	0.088	Valid
2	Political situation	0.692	0.088	Valid
3	Economic situation	0.643	0.088	Valid
4	Social situation	0.675	0.088	Valid
5	Cultural situation	0.655	0.088	Valid
6	Time	0.707	0.088	Valid
7	NGO pressure	0.720	0.088	Valid
8	Stakeholder requests	0.696	0.088	Valid
9	Media pressure	0.698	0.088	Valid
<i>Cronbach's Alpha = 0.631</i>				

CHAPTER V

RESULTS OF THE QUANTITATIVE STUDY

5.1. Introduction

This chapter presents the results of the second empirical study—the quantitative survey, the purpose of which is to confirm the results of the first empirical study, the qualitative interview, by testing it on more samples. The survey seeks answers regarding three issues—the practice of CSR communication, the relationship between company characteristics and CSR communication, and the influential environmental factors. The practice of CSR communication includes six topics—goal, audience, content, channel, integration, and strategy. The relationship between company characteristics and CSR communication explores how the five aspects of CSR communication—business sector, company size, management type, ownership type, and current financial performance—are related to the practice of CSR communication, including goal, audience, content, channel, integration, and strategy. Third, this chapter presents the environmental factors that influence how Bali tourism companies communicate CSR. There are three main methods used to analyse the survey. The first and third research questions are analysed using main component analysis. The second one is analysed using two methods—analysis of variance (one-way ANOVA) and Pearson correlation. The result consists of three main topics—the practice of CSR communication, the relationship between company characteristics and CSR communication, and the environmental factors influencing the practice. The questionnaire’s validity and reliability are tested on 30 samples using Pearson correlation.

As the researcher was in Germany during this instrument testing, the questionnaire was distributed via email or by asking a colleague to distribute it to the company representatives. For the distribution of the final questionnaire, the researcher went home to Bali and himself distributed it. The procedure for distributing the questionnaire is nearly the same as that in the first empirical study. In the latter case, in fact, a much larger number of company representatives were approached and involved. The researcher used some

methods for approaching the companies (sending the questionnaire) such as direct/formal approach, via influential or native people in respective regions, via respective professional body (association of hotel, restaurant, tour and travel companies, or tourist attraction companies), and via email. The questionnaire were prepared in two forms—paper and online.

5.2. Questionnaire Distribution

Table 5.1.

Number of questionnaires distributed, returned, and usable

No	Methods	Sent	Returned	Unused	Usable
1	Online	850	18 (2%)	9 (50%)	9 (50%)
2	Direct delivery	1,200	581 (48%)	62 (11%)	519 (89%)
	Total	2,015	599	71	528

The online version was sent to a total of 850 companies who are members of three tourism organizations: The Indonesian Hotel Association Bali Chapter (PHRI), the Indonesian Tour & Travel Association (ASITA), and the Indonesian Association of Tourism Attractions Companies Bali Chapter (PUTRI). However, the online version did not find a strong response. Out of 850, only 18 (2%) were returned, of which only nine could be further analysed while the other nine had incomplete answers.

Apart from the online version, a total of 1,200 questionnaires were randomly and directly sent and/or handed to respective tourism companies. This direct delivery method was much more successful, showing a 48% response rate (581 questionnaires). After initial screening, 519 (89%) questionnaires were found to have complete answers and could be forwarded to data analysis. The other 62 questionnaires (11%) were not completely answered and could not be analysed.

As shown in Table 5.1, half of the questionnaires were answered by the head or manager of the companies (50.4%), followed by HR department manager (16.3%) and

accounting manager (8.3%). In all, 17.4% of respondents do not belong to the mentioned positions. They are owners, front office staff (hotel, tourist attraction), and food and beverage service staff (restaurant).

Table 5.2.
Respondents' position

No	Positions	Frequency	Percent
1	Head/Manager/GM	266	50.4
2	HR manager	86	16.3
3	Accounting manager	44	8.3
4	PR manager	12	2.3
5	Sales & marketing manager	23	4.4
6	CSR team manager	5	0.9
7	Others	92	17.4
		528	100

5.3.1.

Company Characteristics

Table 5.3.

Company Characteristics

No	Company Characteristics	Categories	Frequency	%
1	Business Sector	Hotel	245	46.4%
		Restaurant	193	36.6%
		Tour & Travel	30	5.7%
		Tourist Attractions	60	11.4%
2	Company Size	Small (5–19 employee)	227	43.0%
		Medium (20–99)	245	46.4%
		Large (> 1000)	56	10.6%
3	Management Type	International-chain	28	5.3%
		Local-chain	159	30.1%
		Independent/non-chain	341	64.6%
4	Ownership Type	Foreign	35	6.6%
		Local	388	73.5%
		Foreign and Local	101	19.1%
		State Owned	4	0.8%
5	Financial Performance	Very low	-	-
		Low	40	7.6%
		Average	160	30.3%
		Good	295	55.9%
		Very good	33	6.3%

Company characteristics consist of five categories—business sector, company size, management type, ownership type, and financial performance or profitability. A total of 528 tourism companies participated in this survey. This study involves four business sectors—hotel or accommodation, restaurant, tour and travel, and tourist attraction (theme parks). As the table shows, this study is dominated by hotel and restaurant with 46.4% (245) and 36.6% (193) companies respectively. On the other hand, only 60 tourist attraction companies (11.4%) and 30 restaurants (5.7%) companies participated in the survey.

The size of the company is grouped into three categories: small with 5–9 employees, medium with 20–99 employees, and large with > 100 employees. As shown in Table 5.3, tourism SMEs dominate this study with 227 small (43.0%) and 245 medium (46.4%) companies. Only 56 (10.6%) large companies participated in this survey. Regarding management, there are generally three types of tourism company management types operating in Indonesia or Bali: foreign-chain, local- or national-chain, and independent or non-chain management company. This study is dominated by 341 non-chain companies (64.6%), followed by 159 (30.1%) local-chain companies and only 26 (5.3%) foreign-chain companies. Regarding ownership, the four types of ownership of tourism companies operating in Indonesia or Bali are foreign-owned, local-owned, foreign-and local-owned (combined), and state-owned companies. This study is dominated by local-owned companies at 388 (73.5%), followed by 101 (19.1%) foreign companies, 35 (6.6%) combined companies, and only 4 (0.8%) state-owned companies.

Indonesia is a country characterized by high degree of bureaucracy in governmental and private organizations. Incoming and outgoing correspondence should be authorized by the highest authority in a company (general manager or head). Instead of directly sending the questionnaire proposal to the respective target person, i.e. PR manager, all proposals had to be addressed to the general manager. In consequence, it usually takes time to distribute questionnaires to companies in Indonesia.

5.3.2. Results of Research Questions 1 and 3

The main component analysis is used to answer Research Questions 1 and 3. Research Question 1 relates to how Bali tourism companies communicate CSR—the main goal, audience, content, channel, integration, and strategy. Research Question 1 consists of six hypotheses:

H1. The main goal is gaining legitimacy (license to operate).

H2. The main audience is local society/community.

H3. The main content is contribution to society.

H4. The main channel is social media.

H5. The main integration is photo integration.

H6. The main strategy is informing.

Research Question 3 relates to the environmental factors that influence the practice of CSR communication in Bali. Its hypothesis is:

H7. The main environmental factor is the cultural situation.

a. Main Component Analysis of Goal

Table 5.4

KMO and Bartlett's test of goal

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.935
Bartlett's Test of Sphericity	Approx. Chi-Square	3525.163
	df	66
	Sig.	.000

The KMO table shows that the KMO sampling adequacy value is 0.935 ('marvellous'); the Bartlett's test of Sphericity chi-square value is 3525.163, df is 66, and significance value is 0.000.

Table 5.5.

Anti-image correlation of goal

No	Goal	Measures of sampling adequacy
1	Culture	0.955
2	Branding	0.914
3	Reputation	0.928
4	Publicity	0.941
5	Customer value	0.952
6	Commitment	0.967
7	Stakeholder relations	0.933
8	Trust	0.930
9	Legitimacy	0.951
10	Crisis resilience	0.914
11	New ideas	0.918
12	Opportunity	0.920

The table shows that the all KMO values for individual components are shown in the anti-image correlation and are above 0.5 Communality values are also above 0.5.

Table 5.6

Factor extraction of goal (Total variance explained)

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% Variance	Cumulative %	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %
1	6.556	54.629	54.629	6.556	54.629	54.629	3.963	33.027	33.027
2	1.062	8.848	63.447	1.062	8.848	63.447	3.654	30.450	63.477

The analysis shows that two components have eigenvalues over Kaiser’s criterion of 1 and in combination explain 63.477% of the variance. The rotated component matrix shows that the first main component (sig. value 0.727) consists of crisis resilience, opportunities for development, new ideas, company trust, stakeholder relations, legitimacy, and commitment. The second component consists of branding, reputation, publicity, customer, and culture. The first component is called ‘shared value’ (Zerfass and Viertmann, 2016) and the second main component is called promotional goal

Table 5.7

Rotated component matrix and component transformation matrix of goal

Rotated component matrix			Component transformation matrix		
	Component		Component	1	2
	1	2			
Crisis	0.790		1	0.727	0.687
Opportunity	0.786		2	0.687	-0.717
New ideas	0.744		Extraction method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.		
Trust	0.677	0.414			
Relation	0.651	0.439			
Legitimacy	0.629	0.419			
Commitment	0.614	0.450			
Branding		0.811			
Reputation		0.810			
Publicity		0.784			
Customer	0.395	0.654			
Culture	0.386	0.640			
Extraction method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization. a. Rotation converged in three iterations					

b. Main Component Analysis of Audience

Table 5.8

KMO and Bartlett's test of audience

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.917
Bartlett's Test of Sphericity	Approx. Chi-Square	3982.561
	df	66
	Sig.	.000

The table shows that the KMO sampling adequacy value is 0.917 ('marvellous'), the Bartlett's test of Sphericity chi square value is 3982.561, df is 66, and significance value is 0.000.

Table 5.9

Anti-image correlation of audience

No	Audience	Measures of sampling adequacy
1	Owner	0.812
2	Heads	0.797
3	Employees	0.898
4	Customers	0.941
5	Suppliers	0.945
6	Public	0.884
7	Society	0.889
8	Governments	0.962
9	NGOs	0.955
10	Businesses	0.934
11	Educational institutions	0.932
12	Media	0.921

All KMO values for individual components are shown in the anti-image correlation to be above 5%. Community values are also above 0.5. The analysis at this stage has to be repeated because one component, Headquarters, is deleted as it has an anti-image correlation value of 0.430, which is less than 0.5. The second analysis shows that all components' anti-image correlation values are above 0.5. All components' community values are also above 0.5.

Table 5.10

Factor extraction of audience (total variance explained)

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% Variance	Cumulative %	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %
1	6.351	52.923	52.923	6.351	52.923	52.923	5.660	47.168	47.168
2	1.533	12.778	65.700	1.533	12.778	65.700	2.224	18.533	65.700

The analysis shows that two components have eigenvalues over Kaiser's criterion of 1 and in combination explain 65.701% of the variance.

Table 5.11

Rotated component matrix and component transformation matrix of audience

Rotated component matrix			Component transformation matrix		
	Component		Component	1	2
	1	2			
Edu.institutions	0.854		1	0.926	0.379
Government	0.820		2	-0.379	0.926
Business institutions	0.810		Extraction method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.		
Public	0.791				
Suppliers	0.790				
Media	0.789				
Society	0.778				
Customers	0.730	0.322			
NGOs	0.715				
Heads		0.820			
Owners		0.802			
Employees		0.727			
Extraction method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization. a. Rotation converged in three iterations					

The rotated component matrix shows that the first main component (sig. value 0.926) consists of education institutions, governments, business associations, general public, suppliers, media, society, customers, and NGOs. The second main component (sig. value 0.926) consists of heads/managers, owners, and employees. This first main component is called ‘external audience’ and the second main component ‘internal audience’.

c. Main Components Analysis of Content

Table 5.12

KMO and Bartlett's test of audience

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.941
Bartlett's Test of Sphericity	Approx. Chi-Square	8949.624
	df	325
	Sig.	.000

The table shows that the KMO sampling adequacy value is 0.941 ('marvellous'), the Bartlett's test of Sphericity chi square value is 8949.624, df is 325, and Sig. value is 0.000. The analysis also shows that all components' anti-image correlation value is above 5% and the communality value is also above 5% (see attachment xxx). The analysis shows that five components have eigenvalues over Kaiser's criterion of 1 and in combination explain 66.067% of the variance. The rotated component matrix shows that first main component (sig. value 0.522) consists of water management, garbage management, energy 231, recycling management, tree-planting programmes, animal protection support, use of green materials/ingredients, public cleaning programmes. The second main component (sig. value 0.399) consists of privacy protection, product innovation, quality products, against racial discrimination, security, and against underage employees. The main component 3 (sig. value 0.466) consists of training programmes, health support, leisure activities, fair salary system, and support religious activities. The main component 4 (sig. value 0.344) consists of public activities, local contribution to society, NGOs cooperation, and recruit local staff. However, the main component 5 is considered not valid because its significance value is -0.585, which is less than 5%. This first main component is called 'environment initiatives', the second main component as 'ethical initiatives', the main component 3 as 'employee welfare initiatives', and the main component 4 as 'community welfare initiatives'.

Table 5.13

Factor extraction of content (total variance explained)

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	Variance	Cumulative %	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %
1	11.925	45.865	45.865	11.925	45.865	45.865	4.399	16.920	16.920
2	1.595	6.135	52.000	1.595	6.135	52.000	4.100	15.768	32.688
3	1.475	5.674	57.674	1.475	5.674	57.674	3.664	14.093	46.781
4	1.176	4.523	62.198	1.176	4.523	62.198	2.738	10.531	57.312
5	1.006	3.870	66.067	1.006	3.870	66.067	2.276	8.755	66.067

Table 5.14

Rotated component matrix and component transformation matrix of content

Rotated Component Matrix^a

	Component				
	1	2	3	4	5
Water	.736	.355			.334
Garbage	.723				.351
Energy	.687	.394			
Recycle	.661				
Trees	.637		.363		
Animals	.623		.400		
GreenMat	.619	.389			.365
Cleaning	.563		.390	.322	
Privacy		.773			
Innovate		.767			
Quality		.740			
Race		.621	.365		
Security		.615	.364		
Underage		.589	.388		.325
Training			.727		
Healths	.362		.688		
Leisure	.393		.593	.330	
Salary		.423	.577		
Career		.334	.576	.323	
Religion			.555	.351	
Public_A				.783	

Component Transformation Matrix

Component	1	2	3	4	5
1	.522	.504	.476	.379	.320
2	-.821	.399	.157	.095	.366
3	-.172	-.678	.466	.542	.013
4	.116	-.184	-.643	.344	.649
5	-.102	.305	-.344	.660	-.585

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

d. Main Component Analysis of Channels

Table 5.15

KMO and Bartlett's test of channel

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.933
Bartlett's Test of Sphericity	Approx. Chi-Square
	df
	Sig.
	7211.212
	300
	.000

The table shows that the KMO sampling adequacy is 0.933 ('marvellous'), the Bartlett's test of Sphericity Chi-Square is 7211.212, df is 300, and Sig. value is 0.000. The analysis also shows that all components' anti-image correlation value is above 0.5 and the communality values are also above 0.5.

Table 5.16

Factor extraction of channel (total variance explained)

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	Variance	Cumulative %	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %
1	10.111	40.442	40.442	10.111	40.442	40.442	4.936	19.746	19.746
2	2.177	8.708	49.151	2.177	8.708	49.151	3.915	15.661	35.407
3	1.361	5.445	54.596	1.361	5.445	54.596	2.753	11.010	46.417
4	1.236	4.943	59.539	1.236	4.943	59.539	2.605	10.421	56.838
5	1.064	4.256	63.795	1.064	4.256	63.795	1.739	6.958	63.795

The analysis shows that five components have eigenvalues over Kaiser's criterion of 1 and in combination explain 63.794% of the variance. However, the rotated component matrix shows that only four main components which have valid values. First main component (sig. value 0.613) consists of memo, newspapers, brochures, magazines, boards, CSR boards, letters, and press release. The second main component (sig. value 0.730) consists of intranet, meetings, local staff, specific staff, CSR as a communication, and social media. Third main component (sig. value 0.906) consists of website, radio, telephone, TV, and email. Fourth main component is considered not valid because its rotated correlation significance value is -0.687 , which is less than 0.5. Moreover, the last component consists of report and CSR report. The first main component is 'print media', second main component 'interactive media', third main component 'electronic media', and fifth main component 'report'.

Table 5.17

Rotated component matrix and component transformation matrix of channel

Rotated Component Matrix^a

	Component				
	1	2	3	4	5
Memo	.753	.303			
Nwspaper	.715				.302
Brochure	.713				
Mgzine	.697				.348
Board	.686	.443			
CSRBoard	.655				
Letter	.653	.318			
Release	.622				
Inranet		.760			
Meeting		.730			
Locals		.680			
Staff		.642			
CSRComm		.640			
SocMed		.535	.528		
Website		.353	.647		
Radio	.394		.643		
Phone	.440		.641		
TV	.419		.603	.327	
EMail		.314	.582		
Loc_head				.784	
Fndation				.763	
WoM				.613	

Component Transformation Matrix

Component	1	2	3	4	5
1	.613	.499	.397	.401	.237
2	-.614	.730	-.114	-.018	.276
3	-.375	-.137	.906	-.094	-.103
4	.207	-.090	.079	-.687	.686
5	-.251	-.437	-.038	.598	.622

Extraction Method: Principal Component Analysis.
 Rotation Method: Varimax with Kaiser Normalization.

e. Main Components Analysis of Integration

Table 5.18

KMO and Bartlett's test of integration

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.849
Bartlett's Test of Sphericity	Approx. Chi-Square	1616.725
	df	10
	Sig.	.000

The table shows that the KMO sampling adequacy is 0.849 ('meritorious'), the Bartlett's test of Sphericity Chi-Square is 1616.725, df is 10, and Sig. value is 0.000.

Table 5.19

Anti-image correlation matrix of integration

No	Integration	Measures of sampling adequacy
1	Department coordination	0.819
2	Information coordination	0.828
3	Photo coordination	0.895
4	Continued coordination	0.859
5	Content coordination	0.852

The analysis shows that all components' anti-image correlation values are above 0.5 and the communality values are also above 0.5.

Table 5.20

Factor extraction of integration

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% Variance	Cumulative %	Total	% of variance	Cumulative %
1	3.557	71.148	71.148	3.557	71.148	71.148

The analysis shows that only one component has eigenvalue over Kaiser’s criterion of 1 and explains 71.148% of the variance. The rotated component matrix shows that the main component (sig. value 0.613) consists of the all components such as information coordination, content coordination, photo coordination, department coordination, and continued coordination. A rotation cannot be performed because there is only one main component identified, called ‘general integration’.

Table 5.21

Rotated component matrix and component transformation matrix of integration

Component Matrix^a

	Component
	1
Info_Cor	.871
Content	.867
Foto_Cor	.859
Dept_Cor	.848
Cntinued	.768

Extraction Method:
Principal Component
Analysis.

a. 1 components extracted.

f. Main Components Analysis of Strategy

Table 5.22

KMO and Bartlett’s test of strategy

KMO and Bartlett’s Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.893
Bartlett’s Test of Sphericity	Approx. Chi-Square	2454.257
	df	36
	Sig.	.000

The table shows that the KMO sampling adequacy is 0.893 ('meritorious), the Bartlett's test of Sphericity Chi-Square is 2454.25, df is 36, and Sig. value is 0.000.

Table 5.23
Anti-image correlation of strategy

No	Strategy	Measures of sampling adequacy
1	Informing 1	0.917
2	Informing 2	0.854
3	Informing 3	0.854
4	Responding 1	0.924
5	Responding 2	0.954
6	Responding 3	0.904
7	Involving 1	0.875
8	Involving 2	0.875
9	Involving 3	0.914

The analysis shows that all components' anti-image correlation values are above 0.5 and the communality values are also above 0.5.

Table 5.24

Factor extraction of strategy (total variance explained)

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	Variance	Cumulative %	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %
1	4.903	54.482	54.482	4.903	54.482	54.482	3.215	35.721	35.721
2	1.094	12.153	66.635	1.094	12.153	66.635	2.782	30.914	66.635

The analysis shows that two component have eigenvalues over Kaiser's criterion of 1 and in combination explain 66.635% of the variance. The rotated component matrix shows that the first main component (sig. value 0.746) consists of Involving 1, Responding 3, Involving 2, Responding 1, and Involving 3. The second main component (sig value 0.746) consists of Informing 2, Informing 3, Informing 1, and Responding 2. The first main component is called 'interactive strategy' and the second main component 'informative strategy'.

Table 5.25

Rotated component matrix and component transformation matrix of strategy

Rotated component matrix			Component transformation matrix			
	Component		Component	1	2	
	1	2				
Involve 1	0.829	0.331	1	0.746	0.666	
Respond 3	0.790		2	-0.666	0.746	
Involve 2	0.770		Extraction method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.			
Respond 1	0.712					
Involve 3	0.602			0.496		
Inform 2	0.321			0.838		
Inform 3				0.816		
Inform 1				0.764		
Respond 2				0.503	0.583	
Extraction method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization. a. Rotation converged in three iterations						

g. Main Components Analysis of Environmental Factors

Table 5.26

KMO and Bartlett's test of environmental factors

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.853
Bartlett's Test of Sphericity	Approx. Chi-Square
	1657.667
	df
	28
	Sig.
	.000

The table shows that the KMO sampling adequacy is 0.853 ('meritorious), the Bartlett's test of Sphericity Chi-Square is 2454.25, df is 36, and Sig. value is 0.000.

Table 5.27

Anti-image correlation matrix of environmental factors

No	Environmental factors	Measures of sampling adequacy
1	Country characteristics	0.896
2	Economic situation	0.836
3	Social characteristics	0.831
4	Cultural characteristics	0.876
5	Time	0.897
6	NGO pressure	0.848
7	Stakeholder requests	0.846
8	Media pressure	0.798

The analysis shows that all components' anti-image correlation values are above 0.5 and the communality values are also above 0.5. The analysis has to be repeated because one component, political situation, is deleted as it has an anti-image correlation value less than 0.5. The second analysis shows that all components' anti-image correlation values are above 0.5. All components' communality values are also above 0.5.

Table 5.28

Factor extraction of environmental factors (total variance explained)

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% Variance	Cumulative %	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %
1	3.869	48.358	48.358	3.869	48.358	48.358	2.789	34.858	34.858
2	1.396	17.446	65.804	1.396	17.446	65.804	2.476	30.946	65.804

The analysis shows that two components have eigenvalues over Kaiser's criterion of 1 and in combination explain 65.804% of the variance.

Table 5.29

*Rotated component matrix and component transformation matrix of
environmental factors*

Component score Coefficient matrix			Component score covariance matrix		
	Component		Component	1	2
	1	2			
Country	0.261	-0.013	1	1.000	0.000
Economy	0.362	-0.137	2	0.000	1.000
Social	0.340	-0.094	Extraction method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization. Component scores.		
Culture	0.317	-0.081			
Time	0.065	0.200			
NGO pressure	-0.081	0.361			
Request	-0.104	0.376			
Media pressure	-0.148	0.413			
Extraction method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization. Component scores.					

The rotated component matrix shows that first main component (sig. value 1.000) consists of economic situation, social characteristics, cultural characteristics, and country characteristics. The second main component (sig. value 1.000) consists of media pressure, stakeholder requests, NGO pressure, and time. The first main component is called ‘socio-demographic factor’ and the second main component is called ‘stakeholder pressure.’. The main component analysis of Research Questions 1 and 3 concludes that Bali tourism companies’ main goal to communicate CSR is shared value (crisis resilience, opportunities for development, new ideas, company trust, stakeholder relations, legitimacy, and commitment). They mostly communicate CSR to external audience such as education institutions, governments, business associations, general public, suppliers, media, society, customers, and NGOs, and to internal audience such as heads/managers, owners, and employees.

The CSR content being communicated comprises mainly environment initiative (water management, garbage management, energy management, recycling management,

tree-planting programmes, animal protection support, use of green materials/ingredients, public cleaning programmes), ethical initiative (privacy protection, product innovation, quality products, preventing racial discrimination, security, and preventing use of underage employees), employee initiative (training programmes, health support, leisure activities, fair salary system, and support for religious activities), and community initiative (public activities, local contributions to society, NGO cooperation, and recruiting local staff). Channels include print media (memo, newspapers, brochures, magazines, boards, CSR boards, letters, press releases), interactive media (intranet, meetings, local staff, specific staff, CSR as communication, and social media), electronic and digital media (website, radio, telephone, TV, and email), and finally report media (report and CSR report). In CSR communication, companies mostly conduct a general integration among departments using interactive stakeholder communication strategies such as Involving 1, Responding 3, Involving 2, Responding 1, and Involving 3 strategies, and informative stakeholder communication strategy which involves Informing 2, Informing 3, Informing 1, and Responding 3 strategies.

Socio-demographic factors such as economic situation, social characteristics, cultural characteristics, and country characteristics, and stakeholder pressures factor of media pressure, stakeholder requests, NGO pressure, and time, are the two main environmental factors that influence Bali tourism companies in CSR communication.

5.3.3 Results of The Research Question Number 2

5.3.3.1. Introduction

After cleaning the data by using ‘frequency’ command and then performing a ‘windsorizing’ (substituting outliers with the highest value that is not an outlier) (Field, 2018), the data assumptions of normality distribution and homogeneity of variance are tested. Because the assumption of normality is violated and the assumption of homogeneity is also not roughly equal, one-way ANOVA is conducted with a robust estimation method of bootstrapping (Field, 2018). The main purpose of bootstrapping is ‘to overcome bias’

(Field, 2018; p. 556). The bootstrapping method in this study is conducted with 2,000 samples and a 95% confidence interval. The results of the one-way ANOVA are further assessed using post hoc analysis to find out the group differences. This study uses Hochberg’s GT 2 post hoc analyses procedures because the sample sizes are very different (hotel = 245, restaurant = 193, tour & travel = 30, tourist attraction = 60). The post hoc analysis results are significant if the significance value is less than 0.05 (p. 565).

5.3.3.2. Result of the Normality Distribution Test

The K-S test shows that the sig. values of all variables are 0.000, which is < 0.05, significant, or that the samples distributions are not normal.

Table 5.30
K-S test on company characteristics

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Sector	.265	528	.000	.754	528	.000
Size	.278	528	.000	.769	528	.000
Ownship	.408	528	.000	.685	528	.000
Mngment	.399	528	.000	.674	528	.000
Finance	.329	528	.000	.810	528	.000

a. Lilliefors Significance Correction

The K-S table shows that the sector scores $D(528) = 265$, ($p = 0.000$); size scores $D(528) = 278$, ($p = 0.000$); ownership scores $D(528) = 408$, ($p = 0.000$); management scores $D(528) = 399$, ($p = 0.000$), and finance scores $D(528) = 329$, ($p = 0.000$). All variables of company characteristics deviate significantly from normal.

Table 5.31

K-S test on goal

Tests of Normality

	Kolmogorov-Smimov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Culture	.283	528	.000	.775	528	.000
Branding	.259	528	.000	.791	528	.000
Rptation	.281	528	.000	.778	528	.000
Pblicity	.274	528	.000	.784	528	.000
Customer	.285	528	.000	.774	528	.000
Commit	.283	528	.000	.776	528	.000
Relation	.293	528	.000	.769	528	.000
Trust	.284	528	.000	.770	528	.000
Lgtmacy	.237	528	.000	.801	528	.000
Crisis	.261	528	.000	.789	528	.000
Newideas	.277	528	.000	.782	528	.000
Optunity	.308	528	.000	.761	528	.000

a. Lilliefors Significance Correction

The K-S test shows that the sig. values of all components of goal are 0.000, which is < 0.05 , significant, or that the samples distributions are not normal. The K-S table shows that culture scores $D(528) = 283$, ($p = 0.000$); branding scores $D(528) = 259$, ($p = 0.000$); reputation scores $D(528) = 281$, ($p = 0.000$); customer scores $D(528) = 285$, ($p = 0.000$), commit scores $D(528) = 283$, ($p = 0.000$); relation scores $D(528) = 293$, ($p = 0.000$); trust scores $D(528) = 284$, ($p = 0.000$); legitimacy scores $D(528) = 237$, ($p = 0.000$); crisis scores $D(528) = 261$, ($p = 0.000$), new ideas scores $D(528) = 277$, ($p = 0.000$), and opportunity scores $D(528) = 308$, ($p = 0.000$); all variables of goal deviate significantly from normal.

Table 5.32

*K-S test on audience***Tests of Normality**

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Owner	.370	528	.000	.703	528	.000
HQ	.236	528	.000	.837	528	.000
Heads	.322	528	.000	.745	528	.000
Employee	.270	528	.000	.785	528	.000
Cstomer	.215	528	.000	.852	528	.000
Supliers	.232	528	.000	.865	528	.000
Public	.220	528	.000	.853	528	.000
Society	.234	528	.000	.854	528	.000
Gvmnts	.231	528	.000	.860	528	.000
NGO	.224	528	.000	.882	528	.000
Business	.230	528	.000	.865	528	.000
Edu_Ins	.224	528	.000	.874	528	.000
Media	.218	528	.000	.881	528	.000

a. Lilliefors Significance Correction

The K-S test shows that the sig. values of all components of audience are 0.000, which is < 0.05 , significant, or that the samples distributions are not normal. The K-S table shows that owner scores $D(528) = 370$, ($p = 0.000$); headquarters scores $D(528) = 236$, ($p = 0.000$); heads scores $D(528) = 322$, ($p = 0.000$); employee scores $D(528) = 270$, ($p = 0.000$), customers scores $D(528) = 215$, ($p = 0.000$); supplier scores $D(528) = 232$, ($p = 0.000$); public scores $D(528) = 220$, ($p = 0.000$); society scores $D(528) = 234$, ($p = 0.000$); government scores $D(528) = 231$, ($p = 0.000$), NGOs scores $D(528) = 244$, ($p = 0.000$), business scores $D(528) = 230$, ($p = 0.000$), educational institutions scores $D(528) = 224$, ($p = 0.000$), and finally media scores $D(528) = 218$, ($p = 0.000$); all variables of audience deviate significantly from normal.

Table 5.33

K-S test on content

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
NewJob	.331	528	.000	.742	528	.000
LocalSup	.334	528	.000	.737	528	.000
GreenMat	.391	528	.000	.676	528	.000
Energy	.365	528	.000	.708	528	.000
Water	.363	528	.000	.710	528	.000
Garbage	.368	528	.000	.705	528	.000
Recycle	.295	528	.000	.771	528	.000
Trees	.327	528	.000	.744	528	.000
Cleaning	.334	528	.000	.739	528	.000
Animals	.282	528	.000	.786	528	.000
Healths	.328	528	.000	.739	528	.000
Training	.304	528	.000	.760	528	.000
Religion	.333	528	.000	.740	528	.000
Leisure	.264	528	.000	.784	528	.000
Career	.339	528	.000	.732	528	.000
Salary	.371	528	.000	.699	528	.000
LcalStaf	.321	528	.000	.751	528	.000
Underage	.385	528	.000	.685	528	.000
Security	.382	528	.000	.688	528	.000
Race	.399	528	.000	.667	528	.000
LocalSoc	.287	528	.000	.769	528	.000
Public_A	.270	528	.000	.779	528	.000
NGOs	.240	528	.000	.843	528	.000
Quality	.412	528	.000	.648	528	.000
Privacy	.390	528	.000	.675	528	.000
Innovate	.396	528	.000	.669	528	.000

a. Lilliefors Significance Correction

The K-S test shows that the sig. values of all components of content are 0.000, which is < 0.05, significant, or that the samples distributions are not normal. The K-S table

showsthat new job scores $D(528) = 331$, ($p = 0.000$); local supplier scores $D(528) = 334$, ($p = 0.000$); green materials scores $D(528) = 391$, ($p = 0.000$); energy scores $D(528) = 365$, ($p = 0.000$), water scores $D(528) = 363$, ($p = 0.000$); garbage scores $D(528) = 368$, ($p = 0.000$); recycling scores $D(528) = 295$, ($p = 0.000$); tree-planting scores $D(528) = 327$, ($p = 0.000$); public cleaning scores $D(528) = 334$, ($p = 0.000$), animal protection scores $D(528) = 282$, ($p = 0.000$), health support scores $D(528) = 328$, ($p = 0.000$), training scores $D(528) = 304$, ($p = 0.000$); religion scores $D(528) = 333$, ($p = 0.000$); leisure scores $D(528) = 264$ ($p = 0.000$); career scores $D(528) = 339$, ($p = 0.000$); salary scores $D(528) = 371$, ($p = 0.000$), local staff scores $D(528) = 321$, ($p = 0.000$); underage scores $D(528) = 385$, ($p = 0.000$); security scores $D(528) = 382$, ($p = 0.000$); racial discrimination scores $D(528) = 399$, ($p = 0.000$); local society scores $D(528) = 287$, ($p = 0.000$), general public scores $D(528) = 270$, ($p = 0.000$), NGOs scores $D(528) = 240$, ($p = 0.000$), quality scores $D(528) = 412$, ($p = 0.000$), privacy scores $D(528) = 390$, ($p = 0.000$), and finally innovation $D(528) = 396$ ($p = 0.000$); all variables of content deviatesignificantly from normal.

Table 5.34

K-S test on channel

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Report	.311	528	.000	.759	528	.000
CSReport	.250	528	.000	.794	528	.000
Mgzine	.203	528	.000	.877	528	.000
Nwspaper	.235	528	.000	.874	528	.000
Brochure	.202	528	.000	.876	528	.000
Memo	.226	528	.000	.872	528	.000
Board	.220	528	.000	.856	528	.000
CSRBoard	.238	528	.000	.858	528	.000
Letter	.228	528	.000	.873	528	.000
Release	.188	528	.000	.889	528	.000
TV	.218	528	.000	.873	528	.000
Radio	.217	528	.000	.870	528	.000
Phone	.239	528	.000	.867	528	.000
Website	.243	528	.000	.796	528	.000
EMail	.248	528	.000	.845	528	.000
SocMed	.297	528	.000	.766	528	.000
Inranet	.251	528	.000	.795	528	.000
Meeting	.250	528	.000	.794	528	.000
Training_A	.232	528	.000	.845	528	.000
CSRComm	.264	528	.000	.783	528	.000
Locals	.233	528	.000	.801	528	.000
Staff	.262	528	.000	.791	528	.000
WoM	.232	528	.000	.851	528	.000
Loc_head	.245	528	.000	.856	528	.000
Fndation	.234	528	.000	.879	528	.000

a. Lilliefors Significance Correction

The K-S test shows that the sig. values of all components of channel are 0.000, which is < 0.05 , significant, or that the samples distributions are not normal. The K-S table shows that report scores $D(528) = 311$, ($p = 0.000$); CSR report scores $D(528) = 250$, ($p = 0.000$); magazine scores $D(528) = 203$, ($p = 0.000$); newspaper scores $D(528) = 235$, ($p = 0.000$), brochure scores $D(528) = 202$, ($p = 0.000$); memo scores $D(528) = 226$, ($p = 0.000$); board scores $D(528) = 220$, ($p = 0.000$); CSR board trees scores $D(528) = 238$, ($p = 0.000$); letter scores $D(528) = 228$, ($p = 0.000$), press release scores $D(528) = 188$, ($p = 0.000$), TV scores $D(528) = 218$, ($p = 0.000$), radio scores $D(528) = 217$, ($p = 0.000$); phone scores $D(528) = 239$, ($p = 0.000$); website scores $D(528) = 248$ ($p = 0.000$); email scores $D(528) = 248$, ($p = 0.000$); social media scores $D(528) = 297$, ($p = 0.000$), intranet scores $D(528) = 251$, ($p = 0.000$); meeting scores $D(528) = 250$, ($p = 0.000$); training scores $D(528) = 232$, ($p = 0.000$); CSR as communication scores $D(528) = 264$, ($p = 0.000$); local staff scores $D(528) = 233$, ($p = 0.000$), staff scores (528) = 262, ($p = 0.000$), WOM scores $D(528) = 232$, ($p = 0.000$), community heads scores $D(528) = 245$, ($p = 0.000$), and foundation scores $D(528) = 234$; all variables of channel deviate significantly from normal.

Table 5.35

K-S test on integration

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Dept_Cor	.301	528	.000	.765	528	.000
Info_Cor	.281	528	.000	.772	528	.000
Foto_Cor	.247	528	.000	.793	528	.000
Cntinued	.247	528	.000	.799	528	.000
Content	.261	528	.000	.790	528	.000

a. Lilliefors Significance Correction

The K-S test shows that the sig. values of all components of integration are 0.000, which is < 0.05 , significant, or that the samples distributions are not normal. The K-S table shows that department integration scores $D(528) = 301$, ($p = 0.000$); information integration scores $D(528) = 281$, ($p = 0.000$); photo integration scores $D(528) = 247$, (p

= 0.000); continued integration scores $D(528) = 247$, ($p = 0.000$), and content integration scores $D(528) = 261$, ($p = 0.000$); all variables of channel deviate significantly from normal.

Table 5.36
K-S test on strategy

Tests of Normality

	Kolmogorov-Smimov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Inform1	.262	528	.000	.787	528	.000
Inform2	.265	528	.000	.797	528	.000
Inform3	.261	528	.000	.797	528	.000
Respond1	.261	528	.000	.845	528	.000
Respond2	.240	528	.000	.805	528	.000
Respond3	.252	528	.000	.845	528	.000
Involve1	.253	528	.000	.848	528	.000
Involve2	.245	528	.000	.836	528	.000
Involve3	.232	528	.000	.804	528	.000

a. Lilliefors Significance Correction

The K-S test shows that the sig. values of all components of strategy are 0.000, which is < 0.05 , significant, or that the samples distributions are not normal. The K-S table shows that Informing 1 scores $D(528) = 262$, ($p = 0.000$); Informing 2 scores $D(528) = 265$, ($p = 0.000$); Informing 3 scores $D(528) = 261$, ($p = 0.000$); Responding 1 scores $D(528) = 261$, ($p = 0.000$); Responding 2 scores $D(528) = 240$, ($p = 0.000$); Responding 3 scores $D(528) = 252$, ($p = 0.000$); Involving 1 scores $D(528) = 253$, ($p = 0.000$); Involving 2 scores $D(528) = 245$, ($p = 0.000$), and Involving 3 scores $D(528) = 232$, ($p = 0.000$); all variables of strategy deviate significantly from normal.

Table 5.37

K-S test on environmental factors

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Country	.273	528	.000	.784	528	.000
Politic	.210	528	.000	.849	528	.000
Economy	.318	528	.000	.746	528	.000
Social	.296	528	.000	.760	528	.000
Culture_A	.297	528	.000	.769	528	.000
Time	.215	528	.000	.846	528	.000
PressNGO	.189	528	.000	.886	528	.000
Requests	.240	528	.000	.872	528	.000
PressMed	.197	528	.000	.905	528	.000

a. Lilliefors Significance Correction

The K-S test shows that the sig. values of all components of integration are 0.000, which is < 0.05 , significant, or that the samples distributions are not normal. The K-S table shows that country scores $D(528) = 273$, ($p = 0.000$); political scores $D(528) = 210$, ($p = 0.000$); economy scores $D(528) = 318$, ($p = 0.000$); social scores $D(528) = 296$, ($p = 0.000$); culture scores $D(528) = 297$, ($p = 0.000$); time scores $D(528) = 215$, ($p = 0.000$); NGO pressure scores $D(528) = 189$, ($p = 0.000$); stakeholder request scores $D(528) = 240$, ($p = 0.000$), and media pressure scores $D(528) = 197$; all variables of environmental factors deviate significantly from normal.

5.3.3.3. Results of the Homogeneity of Variance Test

Table 5.38

Test of homogeneity of variance on company characteristics

No	Environmental Factors	Levene	df1	df2	Sig.
1	Business sector	2.187	2	525	0.113
2	Company size	3.533	3	524	0.015
3	Management type	13.788	3	524	0.000*
4	Ownership type	14.781	3	524	0.220
5	Financial performance	160	3	524	0.923

Company characteristics consists of five themes—business sector, company size, management type, ownership type, and financial performance. The homogeneity of variance test shows that for the business sector score, the variances between groups are significantly the same or homogeneous, $F(2,525) = 2.187$, $p = 0.113$. For company size scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 3.533$, $p = 0.015$. For management type scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 13.788$, $p = 0.000$. For ownership type scores, the variances between groups are significantly the same or homogenous, $F(3,524) = 14.781$, $p = 0.220$. For financial performance scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 160$, $p = 0.923$.

Table 5.39

Test of homogeneity of variance on goal

No	Goals	Levene	df1	df3	Sig.
1	Culture	1.251	3	524	0.290
2	Branding	1.623	3	524	0.183
3	Reputation	2.849	3	524	0.060
4	Publicity	0.823	3	524	0.482
5	Customer value	1.386	3	524	0.246
6	Employee commitment	4.035	3	524	0.007*
7	Stakeholders relations	7.283	3	524	0.000*
8	Company trust	2.892	3	524	0.035*
9	Legitimacy	1.633	3	524	0.181
10	Crisis resilience	0.874	3	524	0.455
11	New ideas	2.060	3	524	0.105
12	Development opportunity	1.819	3	524	0.143

The homogeneity of variance test on goal shows varied results for the 12 themes, where three themes are not homogenous and nine themes are homogenous. For culture scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 1.251$, $p = 0.290$. For branding scores, the variances between groups are significantly the same or homogeneous $F(3,524) = 1.623$, $p = 0.183$. For reputation, the variances between groups are significantly the same or homogeneous, $F(3,524) = 2.489$, $p = 0.060$. For publicity scores, the variances between groups are significantly the same or homogenous, $F(3,524) = 0.823$, $p = 0.482$. For customer scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 1.386$, $p = 0.246$. For commitment score, the variances between groups are significantly different or not homogeneous, $F(3,524) = 7.283$, $p = 0.007$. For relation score, the variances between groups are significantly different or not homogeneous, $F(3,524) = 7.283$, $p = 0.000$. For trust score, the variances between groups are significantly different or not homogeneous,

$F(3,524) = 2.892, p = 0.035$. For legitimacy score, the variances between groups are significantly the same or homogenous, $F(3,524) = 1.633, p = 0.181$. For crisis scores, the variances between groups are significantly the same or homogenous, $F(3,524) = 0.874, p = 0.455$. For new ideas score, the variances between groups are significantly the same or homogeneous, $F(3,524) = 2.060, p = 0.105$. For opportunity score, the variances between groups are significantly the same or homogeneous, $F(3,524) = 1.819, p = 0.143$.

Table 5.40

Test of homogeneity of variance on audience

No	Audiences	Levene	df1	df2	Sig.
1	Owner/Investor	2.007	3	524	0.112
2	Headquarters	5.016	3	524	0.002*
3	Heads/Managers	3.121	3	524	0.026*
4	Employees	0.836	3	524	0.474
5	Customers	2.538	3	524	0.056
6	Suppliers	2.158	3	524	0.092
7	Public	5.038	3	524	0.002*
8	Society/Community	6.574	3	524	0.000*
9	Government	2.346	3	524	0.072
10	NGOs	4.544	3	524	0.004*
11	Business Associations	3.001	3	524	0.030*
12	Educational Institutions	4.046	3	524	0.007*
13	Media	3.457	3	524	0.016*

The homogeneity of variance test on audience shows varied results for the 13 themes, where eight themes are not homogeneous and five are homogeneous. For owner score, the variances between groups are significantly the same or homogeneous, $F(2,524) = 2.007, p = 0.112$. For headquarters, the variances between groups are significantly different

or not homogeneous, $F(524) = 5.016$, $p = 0.002$. For heads scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 3.121$, $p = 0.026$. For employee scores, the variances between groups are significantly the same or homogenous, $F(3,524) = 0.836$, $p = 0.474$. For customer scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 2.538$, $p = 0.056$. For suppliers, the variances between groups are significantly different or not homogeneous, $F(524) = 2.158$, $p = 0.092$. For public scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 5.038$, $p = 0.002$. For society scores, the variances between groups are significantly different or not homogenous, $F(3,524) = 6.574$, $p = 0.000$. For government scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 2.346$, $p = 0.072$. For NGOs scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 4.544$, $p = 0.004$. For business scores, the variances between groups are significantly different or not homogenous, $F(3,524) = 3.001$, $p = 0.030$. For educational institutions, the variances between groups are significantly different or not homogeneous, $F(3,524) = 4.046$, $p = 0.007$. For media scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 3.457$, $p = 0.016$.

Table 5.41

Test of homogeneity of variance on content

No	Content	Levene	df1	df2	Sig.
1	New job	1.102	3	524	0.348
2	Local supplier	4.930	3	524	0.002*
3	Green materials	13.601	3	524	0.000*
4	Energy	10.755	3	524	0.000*
5	Water	6.417	3	524	0.000*
6	Garbage	4.344	3	524	0.005*
7	Recycling	2.513	3	524	0.058
8	Trees	4.181	3	524	0.006*
9	Cleaning	3.716	3	524	0.012*
10	Animals	3.897	3	524	0.009*
11	Health	2.587	3	524	0.052
12	Training	2.445	3	524	0.063
13	Religion	2.196	3	524	0.088
14	Leisure	0.888	3	524	0.447
15	Career	4.304	3	524	0.005*
16	Salary	5.805	3	524	0.001*
17	Local staff	4.954	3	524	0.002*
18	Underage	5.605	3	524	0.001*
19	Security	8.969	3	524	0.000*
20	Race	16.819	3	524	0.000*
21	Local society	1.493	3	524	0.215
22	Public	1.430	3	524	0.233
23	NGOs	4.923	3	524	0.002*
24	Quality	9.556	3	524	0.000*
25	Privacy	7.341	3	524	0.000*
26	Innovation	18.006	3	524	0.000*

The homogeneity of variance test on content shows varied results for the 26 themes where 18 themes are not homogenous and only eight themes are homogenous. For new job score, the variances between groups are significantly the same or homogeneous, $F(2,524) = 1.102, p = 0.348$. For local supplier score, the variances between groups are significantly different or not homogeneous, $F(524) = 4.930, p = 0.002$. For green materials score, the variances between groups are significantly different or not homogeneous, $F(3,524) = 13.601, p = 0.000$. For energy score, the variances between groups are significantly

different or not homogenous, $F(3,524) = 10.755, p = 0.000$. For water scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 6.417, p = 0.000$. For garbage score, the variances between groups are significantly different or not homogeneous, $F(2,525) = 4.344, p = 0.005$. For recycling scores, the variances between groups are significantly the same or homogeneous, $F(524) = 2.513, p = 0.058$. For trees scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 4.181, p = 0.006$. For cleaning scores, the variances between groups are significantly different or not homogenous, $F(3,524) = 3.716, p = 0.012$. For animals score, the variances between groups are significantly different or not homogeneous, $F(3,524) = 3.897, p = 0.009$. For health score, the variances between groups are significantly the same or homogeneous, $F(3,524) = 2.587, p = 0.052$. For training scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 2.445, p = 0.063$. For religion scores, the variances between groups are significantly the same or homogenous, $F(3,524) = 2.196, p = 0.088$. For leisure score, the variances between groups are significantly the same or homogeneous, $F(3,524) = 0.888, p = 0.447$. For career score, the variances between groups are significantly different or not homogeneous, $F(3,524) = 4.304, p = 0.005$. For salary score, the variances between groups are significantly different or not homogeneous, $F(524) = 5.805, p = 0.001$. For local staff scores, the variances between groups are significantly different or not homogeneous, $F(524) = 4.954, p = 0.002$. For underage scores, the variances between groups are significantly different or not homogenous, $F(3,524) = 5.605, p = 0.001$. For security score, the variances between groups are significantly different or not homogeneous, $F(3,524) = 8.969, p = 0.000$. For racial discrimination score, the variances between groups are significantly different or not homogeneous, $F(3,524) = 16.819, p = 0.000$. For local society scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 1.493, p = 0.215$. For public scores, the variances between groups are significantly the same or homogenous, $F(3,524) = 1.430, p = 0.233$. For NGOs score, the variances between groups are significantly different or not homogeneous, $F(3,524) = 4.923, p = 0.002$. For quality score, the variances between groups are significantly different or not homogeneous, $F(3,524) = 9.556, p = 0.000$. For privacy score, the variances between groups are significantly different or not homogeneous, $F(3,524) = 7.341, p = 0.000$. For innovation score, the

variances between groups are significantly different or not homogeneous, $F(3,524) = 18.006, p = 0.000$.

Table 5.42
Test of homogeneity of variance on channel

No	Content	Levene	df1	df2	Sig.
1	Report	3.452	3	524	0.016*
2	CSR report	8.149	3	524	0.000*
3	Magazine	0.722	3	524	0.539
4	Newspaper	1.756	3	524	0.155
5	Brochure	1.527	3	524	0.207
6	Memo	6.321	3	524	0.000*
7	Board	7.585	3	524	0.000*
8	CSR board	5.464	3	524	0.001*
9	Letter	5.664	3	524	0.192
10	Press release	1.584	3	524	0.004*
11	TV	4.588	3	524	0.166
12	Radio	1.700	3	524	0.020
13	Telephone	3.309	3	524	0.003*
14	Website	4.732	3	524	0.020*
15	Email	3.306	3	524	0.035*
16	Social media	2.882	3	524	0.035*
17	Intranet	1.834	3	524	0.140
18	Meeting	4.845	3	524	0.002*
19	Training	1.937	3	524	0.123
20	CSR communication	2.029	3	524	0.109
21	Locally recruited staff	2.685	3	524	0.046
22	Staff	4.785	3	524	0.003*
23	WOM	6.230	3	524	0.000*
24	Community heads	2.913	3	524	0.034*
25	Foundation	8.106	3	524	0.000*

The homogeneity of variance test on channel shows varied results for the 25 themes where 15 themes are not homogenous and only 10 themes are homogenous. For report scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 3.452, p = 0.016$. For CSR report score, the variances between groups are significantly different or not homogeneous, $F(3,524) = 8.149, p = 0.000$. For magazine

scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 0.722, p = 0.539$. For newspaper scores, the variances between groups are significantly the same or homogeneous $F(3,524) = 1.756, p = 0.155$. For brochure scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 1.527, p = 0.207$. For memo scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 6.321, p = 0.000$. For board scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 7.585, p = 0.000$. For CSR board scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 5.464, p = 0.001$. For letter scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 5.664, p = 0.001$. For release scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 1.584, p = 0.192$. For TV scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 4.588, p = 0.004$. For radio scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 1.700, p = 0.166$. For telephone scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 3.306, p = 0.020$. For website scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 4.732, p = 0.003$. For email scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 3.306, p = 0.020$. For social media scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 2.882, p = 0.035$. For intranet scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 1.834, p = 0.140$. For meeting scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 4.845, p = 0.002$. For training scores, the variances between groups are significantly the same or not homogeneous, $F(3,524) = 1.937, p = 0.123$. For CSR as communication score, the variances between groups are significantly the same or homogeneous, $F(3,524) = 2.029, p = 0.109$. For local staff scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 2.685, p = 0.046$. For staff, the variances between groups are significantly different or not homogeneous, $F(3,524) = 4.785, p = 0.003$. For WOM scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 6.230, p = 0.000$. For community heads score, the variances between groups are significantly different or not

homogenous, $F(3,524) = 2.913$, $p = 0.034$. For foundations core scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 8.106$, $p = 0.000$.

Table 5.43

Test of homogeneity of variance on strategy

No	Strategy	Levene	df1	df2	Sig.
1	Informing 1	2.690	3	524	0.046*
2	Informing 2	3.706	3	524	0.012*
3	Informing 3	0.825	3	524	0.481
4	Responding 1	0.459	3	524	0.711
5	Responding 2	0.366	3	524	0.777
6	Responding 3	3.482	3	524	0.016*
7	Involving 1	1.952	3	524	0.120
8	Involving 2	2.558	3	524	0.054
9	Involving 3	1.566	3	524	0.197

The homogeneity of variance test on strategy shows varied results for the nine themes where three themes are not homogenous and only six themes are homogenous. For Informing 1 scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 2.690$, $p = 0.046$. For Informing 2 scores, the variances between groups are significantly different or not homogeneous $F(2,524) = 3.706$, $p = 0.012$. For Informing 3 scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 0.825$, $p = 0.481$. For Responding 1 scores, the variances between groups are significantly the same or homogenous, $F(3,524) = 0.459$, $p = 0.711$. For Responding 2 scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 0.366$, $p = 0.777$. For Responding 3 score, the variances between groups are significantly different or not homogeneous, $F(3,524) = 3.482$, $p = 0.016$. For Involving 1 score, the variances between groups are significantly the same or homogeneous, $F(3,524) = 1.952$, $p = 0.120$. For Involving 2 score, the variances between groups are significantly the same or homogeneous, $F(3,524) = 2.558$, $p = 0.054$. For

Involving 3 score, the variances between groups are significantly the same or homogeneous, $F(3,524) = 1.566, p = 0.197$.

Table 5.44
Test of homogeneity of variance on integration

No	Content	Levene	df1	df2	Sig.
1	Integration between dept.	4.212	3	524	0.006*
2	Integration on information	0.1681	3	524	0.170
3	Integration on photos	3.294	3	524	0.020*
4	Continued integration	2.412	3	524	0.066
5	Integration on content	1.326	3	524	0.265

The homogeneity of variance test on integration shows varied results for the five themes. For department integration scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 4.212, p = 0.006$. For information integration scores, the variances between groups are significantly the same or homogeneous $F(3,524) = 1.681, p = 0.170$. For photo integration scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 3.294, p = 0.020$. For continued integration scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 2.412, p = 0.066$. For content integration scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 1.326, p = 0.265$.

Table 5.45

Test of homogeneity of variances on environmental factors

No	Factors	Levene	df1	df2	Sig.
1	Country characteristics	1.734	3	524	0.159
2	Political situation	3.944	3	524	0.008*
3	Economic situation	6.532	3	524	0.000*
4	Social situation	7.606	3	524	0.000*
5	Cultural situation	6.476	3	524	0.000*
6	Time	3.134	3	524	0.025*
7	NGO pressure	1.330	3	524	0.264
8	Stakeholder requests	1.430	3	524	0.233
9	Media pressure	1.975	3	524	0.117

The homogeneity of variance test on integration shows varied results for the nine themes where five themes are not homogenous and only four are homogenous. For country scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 1.734$, $p = 0.159$. For political score, the variances between groups are significantly different or not homogeneous, $F(3,524) = 3.944$, $p = 0.008$. For economy scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 6.352$, $p = 0.000$. For social scores, the variances between groups are significantly different or not homogenous $F(3,524) = 7.606$, $p = 0.000$. For culture scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 6.476$, $p = 0.000$. For time scores, the variances between groups are significantly different or not homogeneous, $F(3,524) = 3.134$, $p = 0.025$. For NGO pressure scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 1.330$, $p = 0.263$. For stakeholder request scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 1.430$, $p = 0.233$. For media pressure scores, the variances between groups are significantly the same or homogeneous, $F(3,524) = 1.975$, $p = 0.117$.

5.3.3.4. Relationship Between Company Characteristics and CSR Communication

Relationship Between Business Sector and CSR Communication.

a. Relationship Between Business Sector and Goal

The ANOVA table indicates that hotel, restaurant, tour and travel, and tourist attraction sectors differ significantly on three goals—branding (0.001), reputation (0.007), and publicity (0.038). Branding is the most apparent goal by restaurant with a mean of 4.33, followed by tourist attraction (4.23), hotel (4.18), and tour travel (3.77). Reputation is mostly stated by restaurant (4.40), followed by tourist attraction (4.37), hotel (4.23), and tour travel (4.00). Publicity is mostly stated by restaurant (4.35), followed by hotel (4.23), tourist attraction (4.18), and tour travel (3.97). These differences are further assessed using post hoc analysis.

Table 5.46

One-way ANOVA analysis on goal

No	Goal	F-Value	Sig. Level	Mean			
				Hotel	Restaurant	Tour Travel	Tourist Attraction
1	Culture	0.537	0.657	4.32	4.32	4.17	4.27
2	Branding	5.470	0.001*	4.18	4.33	3.77	4.23
3	Reputation	4.129	0.007*	4.23	4.40	4.00	4.37
4	Publicity	2.832	0.038*	4.23	4.35	3.97	4.18
5	Customer value	0.923	0.429	4.28	4.35	4.17	4.37
6	Commitment	1.019	0.384	4.31	4.33	4.10	4.27
7	Relations	0.940	0.421	4.29	4.39	4.23	4.33
8	Company trust	1.345	0.259	4.28	4.40	4.27	4.30
9	Legitimacy	1.950	0.121	4.11	4.21	3.90	4.23
10	Crisis resilience	1.281	0.280	4.18	4.31	4.23	4.25
11	New ideas	1.684	0.169	4.20	4.31	4.17	4.40
12	Development opportunity	1.815	0.143	4.29	4.42	4.50	4.32

The post hoc analysis indicates that, on branding, there is a significant difference between restaurant and tour travel ($p = 0.001$), tour travel and restaurant ($p = 0.01$), hotel and tour travel ($p = 0.019$), tour travel and hotel ($p = 0.019$), tour travel and attraction company ($p = 0.025$), and attractions and tour travel ($p = 0.025$).

Table 5.47
Post hoc analysis on branding

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.143	0.070	0.226
	Tour travel	0.417	0.141	0.019*
	Attractions	-0.050	0.105	0.998
Restaurant	Hotel	0.143	0.070	0.226
	Tour travel	0.560	0.143	0.001*
	Attraction	0.093	0.108	0.946
Tour travel	Hotel	-0.417	0.141	0.019*
	Restaurant	-0.560	0.143	0.001*
	Attraction	-0.467	0.163	0.025*
Tourist attraction	Hotel	0.050	0.105	0.998
	Restaurant	-0.093	0.108	0.946
	Tour travel	0.467	0.163	0.025*

On reputation, there is a significant difference between restaurant and tour travel ($p = 0.023$), and between tour travel and restaurant ($p = 0.023$).

Table 5.48
Post hoc analysis on reputation.

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.170	0.067	0.069
	Tour travel	0.229	0.136	0.440
	Attraction	-0.138	0.101	0.676
Restaurant	Hotel	0.170	0.067	0.069
	Tour travel	0.399	0.138	0.023*
	Attraction	0.032	0.104	1.000
Tour travel	Hotel	-0.229	0.136	0.440

	Restaurant	-0.399	0.138	0.023*
	Attraction	-0.367	0.157	0.112
Tourist Attraction	Hotel	0.138	0.101	0.676
	Restaurant	-0.032	0.104	1.000
	Tour travel	0.367	0.157	0.112

On publicity, there is significant difference between restaurant and tour travel ($p = 0.049$), and tour & travel and restaurant ($p = 0.049$).

Table 5.49

Post hoc analysis on publicity.

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	0.114	0.071	0.485
	Tour travel	0.266	0.142	0.314
	Attraction	0.049	0.106	0.998
Restaurant	Hotel	0.114	0.071	0.485
	Tour travel	0.380	0.144	0.049*
	Attraction	0.164	0.108	0.568
Tour travel	Hotel	-0.266	0.142	0.314
	Restaurant	-0.380	0.144	0.049*
	Attraction	-0.217	0.164	0.709
Tourist attraction	Hotel	-0.049	0.106	0.998
	Restaurant	-0.164	0.108	0.568
	Tour travel	0.217	0.164	0.709

The post hoc analysis concludes that there is a relationship between company business sectors and the goal of CSR communication, especially on its three components—branding, reputation, and publicity. On branding, there is a relationship between restaurant and tour travel, tour travel and restaurant, hotel and tour travel, tour travel and hotel, tour travel and attraction, and attraction and tour travel. On reputation, there is a relationship between restaurant and tour travel, and tour travel and restaurant. On publicity, there is relationship between restaurant and tour travel, and tour travel and restaurant.

b. Relationship between Business Sectors and Audience

Table 5.50

One-way ANOVA analysis on audiences

No	Audience	F-Value	Sig. Level	Mean			
				Hotel	Restaurant	Travel	Attractions
1	Owner/Investor	3.157	0.024*	4.50	4.59	4.23	4.51
2	Headquarters	3.127	0.025*	3.58	3.22	3.53	3.12
3	Heads/Managers	0.729	0.535	4.44	4.43	4.33	4.32
4	Employees	0.772	0.510	4.27	4.27	4.07	4.23
5	Customers	2.873	0.036*	4.05	3.85	3.60	3.80
6	Suppliers	6.337	0.000*	3.92	3.81	3.07	3.90
7	Public	2.827	0.038*	4.02	3.73	3.83	3.92
8	Society/Community	2.221	0.085	4.00	3.75	3.80	3.90
9	Government	1.089	0.353	3.95	3.79	3.73	3.88
10	NGOs	1.506	0.212	3.70	3.73	3.33	3.82
11	Business Associations	2.517	0.057	3.84	3.83	3.33	3.95
12	Educational Institutions	5.653	0.001*	3.87	3.61	3.10	3.82
13	Media Companies	7.573	0.000*	3.88	3.51	3.13	3.83

The ANOVA table below indicates that hotel, restaurant, tour and travel, and tourist attraction differ significantly with regard to seven audience types: Owner (0.024), headquarters (0.025), customers (0.036), suppliers (0.000), general public (0.038), educational institutions (0.001), and media (0.000). Owner is the most apparent audience for restaurant with a mean of 4.59, followed by tourist attraction (4.51), hotel (4.50), and tour travel (4.23). Headquarters is mostly stated by hotel (3.58), tour travel (3.53), restaurant (3.22), and tourist attraction (3.12). Customer is mostly stated by hotel (4.05),

restaurant (3.85), tourist attraction (3.80), and tour travel (3.60). Supplier is mostly stated by hotel (3.92), tourist attractions (3.90), restaurant (3.91), and tour travel (3.07). Public is mostly stated by hotel (4.02), tourist attractions (3.92), tour travel (3.83), and restaurant (3.73). Educational institution is mostly stated by hotel (3.87), tourist attraction (3.82), restaurant (3.61), and tour travel (3.10). Media company is mostly stated by hotel (3.88), tourist attraction (3.83), restaurant (3.51), and tour travel (3.13). These differences are further assessed using post hoc analysis.

Table 5.51

Post hoc analysis on owner

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.093	0.062	0.583
	Tour Travel	0.265	0.125	0.189
	Attractions	0.065	0.093	0.982
Restaurant	Hotel	0.093	0.062	0.583
	Tour Travel	0.357	0.127	0.029*
	Attractions	0.157	0.095	0.466
Tour travel	Hotel	-0.265	0.125	0.189
	Restaurants	-0.357	0.127	0.029*
	Attractions	-0.200	0.144	0.663
Tourist attractions	Hotel	-0.065	0.093	0.982
	Restaurant	-0.157	0.095	0.466
	Tour travel	0.200	0.144	0.663

The post hoc analysis shows a significant difference between restaurant and tour travel ($p = 0.029$) and between tour travel and restaurant ($p = 0.029$) on owner.

Table 5.52

Post hoc analysis on headquarters

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	0.366	0.141	0.055
	Tour Travel	0.050	0.283	1.000
	Attractions	0.467	0.210	0.150
Restaurant	Hotel	-0.366	0.141	0.055
	Tour Travel	-0.316	0.287	0.849

	Attractions	0.101	0.216	0.998
Tour travel	Hotel	-0.050	0.283	1.000
	Restaurants	0.316	0.287	0.849
	Attractions	0.417	0.327	0.742
Tourist attractions	Hotel	-0.467	0.210	0.150
	Restaurant	-0.101	0.216	0.998
	Tour travel	-0.417	0.327	0.742

The post hoc analysis shows no significant differences among business sectors on headquarters.

Table 5.53

Post hoc analysis on customers

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	0.194	0.097	0.249
	Tour Travel	0.449	0.196	0.125
	Attractions	0.249	0.146	0.424
Restaurant	Hotel	-0.194	0.097	0.249
	Tour Travel	0.255	0.199	0.736
	Attractions	0.055	0.150	0.999
Tour travel	Hotel	-0.449	0.196	0.125
	Restaurants	-0.255	0.199	0.736
	Attractions	-0.200	0.226	0.941
Tourist attractions	Hotel	-0.249	0.146	0.424
	Restaurant	-0.055	0.150	0.999
	Tour travel	0.200	0.226	0.941

The post hoc analysis shows no significant differences among business sectors on the audience of customers.

Table 5.54

Post hoc analysis on suppliers.

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	0.114	0.098	0.815
	Tour Travel	0.856	0.198	0.000*
	Attractions	0.022	0.147	1.000

Restaurant	Hotel	-0.114	0.098	0.815
	Tour Travel	0.742	0.200	0.001*
	Attractions	-0.092	0.151	0.991
Tour travel	Hotel	-0.856	0.198	0.000*
	Restaurants	-0.742	0.200	0.001*
	Attractions	-0.833	0.228	0.002*
Tourist attractions	Hotel	-0.022	0.147	1.000
	Restaurant	0.092	0.151	0.991
	Tour travel	0.833	0.228	0.002*

On suppliers, the analysis shows significant differences between hotel and tour travel ($p = 0.000$), restaurant and tour travel ($p = 0.001$), tour travel and restaurant ($p = 0.001$), tour travel and tourist attractions ($p = 0.002$), and tourist attraction and tour travel ($p = 0.002$).

Table 5.55

Post hoc analysis on general public

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	0.291	0.101	0.024*
	Tour Travel	0.183	0.202	0.935
	Attractions	0.100	0.151	0.986
Restaurant	Hotel	-0.291	0.101	0.024*
	Tour Travel	-0.108	0.205	0.996
	Attractions	-0.191	0.155	0.768
Tour travel	Hotel	-0.183	0.202	0.935
	Restaurants	0.108	0.205	0.996
	Attractions	-0.083	0.234	1.000
Tourist attractions	Hotel	-0.100	0.151	0.986
	Restaurant	0.191	0.155	0.768
	Tour travel	0.083	0.234	1.000

On public, the analysis shows a significant difference between hotel and restaurant ($p = 0.024$), restaurant and hotel ($p = 0.024$).

Table 5.56

Post hoc analysis on education institutions

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	0.263	0.105	0.071
	Tour Travel	0.769	0.210	0.002*
	Attractions	0.053	0.157	1.000
Restaurant	Hotel	-0.263	0.105	0.071
	Tour Travel	0.506	0.213	0.103
	Attractions	-0.210	0.161	0.718
Tour travel	Hotel	-0.769	0.210	0.002*
	Restaurants	-0.506	0.213	0.103
	Attractions	-0.717	0.243	0.020*
Tourist attractions	Hotel	-0.053	0.157	1.000
	Restaurant	0.201	0.161	0.718
	Tour travel	0.717	0.243	0.020*

On educational institutions, there are significant differences between hotel and tour travel ($p = 0.002$), tour travel and hotel ($p = 0.002$), tour travel and tourist attraction ($p = 0.020$), and tourist attractions and tour travel ($p = 0.020$).

Table 5.57

Post hoc analysis on media

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	0.374	0.103	0.002*
	Tour Travel	0.748	0.207	0.002*
	Attractions	0.048	0.154	1.000
Restaurant	Hotel	-0.374	0.103	0.002*
	Tour Travel	0.374	0.210	0.371
	Attractions	-0.326	0.158	0.215
Tour travel	Hotel	-0.748	0.207	0.002*
	Restaurants	-0.374	0.210	0.371
	Attractions	-0.700	0.239	0.021*
Tourist attractions	Hotel	-0.048	0.154	1.000
	Restaurant	0.326	0.158	0.215
	Tour travel	0.700	0.239	0.021*

On media, there are significant differences between hotel and restaurant ($p = 0.002$), hotel and tour travel ($p = 0.002$), restaurant and hotel ($p = 0.002$), tour travel and hotel ($p = 0.002$), tour travel and tourist attraction ($p = 0.021$), and tourist attractions and tour travel ($p = 0.021$).

The post hoc analysis concludes that there is a relationship between company business sectors and the five types of audience of CSR communication—owners, suppliers, general public, educational institutions, and media. On suppliers, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and restaurant, tour travel and tourist attractions, and tourist attraction and tour travel. On public, there is a relationship between hotel and restaurant and between restaurant and hotel. On educational institutions, there is a relationship between hotel and tour travel, tour travel and hotel, tour travel and tourist attraction, and tourist attractions and tour travel. However, there is no relationship among business sectors on audiences of owners, headquarters, and customers.

c. Relationship Between Business Sector and Contents

Table 5.58

One-way ANOVA analysis on content

No	Content	F-Value	Sig. Level	Mean			
				Hotel	Restaurant	Travel	Attractions
1	New job	2.879	0.036*	4.42	4.46	4.07	4.43
2	Local supplier	4.115	0.007*	4.42	4.51	4.07	4.42
3	Green materials	4.180	0.006*	4.51	4.67	4.33	4.57
4	Energy	2.134	0.095	4.44	4.56	4.33	4.58
5	Water	2.550	0.055	4.48	4.53	4.20	4.58
6	Garbage	1.562	0.198	4.50	4.48	4.30	4.62
7	Recycling	1.298	0.274	4.32	4.25	4.37	4.45
8	Trees	3.158	0.024*	4.43	4.35	4.23	4.62
9	Cleaning	1.641	0.179	4.42	4.38	4.30	4.58
10	Animals	2.271	0.079	4.24	4.22	4.07	4.47

11	Health	2.337	0.073	4.46	4.44	4.13	4.43
12	Training	0.843	0.471	4.36	4.37	4.23	4.47
13	Religion	4.488	0.004*	4.38	4.52	4.07	4.42
14	Leisure	1.566	0.197	4.22	4.31	4.13	4.38
15	Career	3.323	0.020*	4.42	4.54	4.17	4.42
16	Salary	3.573	0.014*	4.51	4.59	4.20	4.57
17	Local staff	6.130	0.000*	4.38	4.46	3.87	4.38
18	Underage	2.567	0.054	4.50	4.57	4.20	4.53
19	Security	3.609	0.013*	4.49	4.63	4.30	4.62
20	Racial discrimination	6.359	0.000*	4.51	4.70	4.27	4.58
21	Local society	7.535	0.000*	4.42	4.30	3.83	4.33
22	Public	0.016	0.997	4.29	4.29	4.30	4.29
23	NGOs	5.124	0.002*	3.97	4.10	3.40	4.05
24	Quality	6.407	0.000*	4.58	4.72	4.27	4.67
25	Privacy	6.223	0.000*	4.53	4.67	4.23	4.63
26	Innovation	6.553	0.000*	4.48	4.68	4.68	4.50

The ANOVA table indicates that hotel, restaurant, tour and travel, and tourist attractions differ significantly on 15 content types—new job (0.036), local suppliers (0.007), green materials (0.006), planting trees (0.024), religion (0.004), fair salary (0.014), local staff (0.000), security (0.013), against racial discrimination (0.000), local society (0.000), NGO (0.002), quality products (0.000), privacy (0.000), and innovation (0.000). New job is mostly communicated by restaurant with a mean of 4.46 followed by tourist attraction (4.43), hotel (4.42), and tour travel (4.07). Local supplier is mostly communicated by restaurant (4.51), hotel and tourist attraction (4.42), and tour travel (4.07). Green materials is communicated by restaurant (4.67), tourist attraction (4.57), hotel (4.51), and tour travel (4.33). Religion is mostly communicated by restaurant (4.52), tourist attraction (4.42), hotel (4.38), and tour travel (4.07). Career is mostly communicated by restaurant (4.54), hotel and tourist attractions (4.42), and tour travel (4.17). Salary is communicated by restaurant (4.59), tourist attractions (4.57), hotel (4.51), and tour travel (4.20). Local staff is mostly communicated by tour travel (3.87), restaurant (4.46), and hotel and tourist attraction (both 4.38). Security is mostly stated by restaurant (4.63), tourist attractions (4.62), hotel (4.49), and tour travel (4.30). Racial discrimination is mostly stated

by restaurant (4.70), tourist attractions (4.58), hotel (4.51), and tour travel (4.27). Local society is mostly communicated by tour travel (4.83), hotel (4.42), tourist attractions (4.33), and restaurant (4.30). NGO is mostly communicated by restaurant (4.10), tourist attractions (4.05), hotel (3.97), and tour travel (3.40). Quality is mostly communicated by restaurant (4.72), tourist attractions (4.67), hotel (4.58), and tour travel (4.27). Privacy is mostly communicated by restaurant (4.67), tourist attractions (4.63), hotel (4.53), and restaurant (4.23). Innovation is mostly stated by restaurant and tour travel with a mean of 4.68, followed by tourist attraction (4.50), and hotel (4.48). These differences are further assessed using post hoc analysis.

Table 5.59

Post hoc analysis on new job

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.036	0.065	0.995
	Tour Travel	0.354	0.131	0.043*
	Attractions	-0.013	0.098	1.000
Restaurant	Hotel	0.036	0.065	0.995
	Tour Travel	0.389	0.133	0.022*
	Attractions	0.023	0.152	1.000
Tour travel	Hotel	-0.354	0.098	0.043*
	Restaurants	-0.389	0.100	0.022*
	Attractions	-0.367	0.152	0.093
Tourist attractions	Hotel	0.013	0.098	1.000
	Restaurant	-0.023	0.100	1.000
	Tour travel	0.367	0.152	0.093

The post hoc analysis shows that on new job, there is a significant difference between hotel and tour travel ($p = 0.043$), restaurant and tour travel ($p = 0.022$), tour travel and hotel ($p = 0.043$), and tour travel and restaurant ($p = 0.022$).

Table 5.60

Post hoc analysis on local suppliers

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.088	0.063	0.650
	Tour Travel	0.358	0.127	0.029*
	Attractions	0.008	0.094	1.000
Restaurant	Hotel	0.088	0.063	0.650
	Tour Travel	0.446	0.128	0.003*
	Attractions	0.096	0.097	0.901
Tour travel	Hotel	-0.358	0.127	0.029*
	Restaurants	-0.446	0.128	0.003*
	Attractions	-0.350	0.146	0.098
Tourist attractions	Hotel	-0.008	0.094	1.000
	Restaurant	-0.096	0.097	0.901
	Tour travel	0.350	0.146	0.098

On local suppliers, the analysis shows differences between hotel and tour travel ($p = 0.029$), tour travel and hotel ($p = 0.029$), restaurant and tour travel ($p = 0.003$), and tour travel and restaurant ($p = 0.003$).

Table 5.61

Post hoc analysis on green materials

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.163	0.058	0.032*
	Tour Travel	0.177	0.117	0.573
	Attractions	-0.056	0.087	0.987
Restaurant	Hotel	0.163	0.058	0.032*
	Tour Travel	0.340	0.119	0.026*
	Attractions	0.107	0.090	0.797
Tour travel	Hotel	-0.177	0.117	0.573
	Restaurants	-0.340	0.119	0.026*
	Attractions	-0.233	0.136	0.417
Tourist attractions	Hotel	0.056	0.087	0.987
	Restaurant	-0.107	0.090	0.797
	Tour travel	0.233	0.136	0.417

On green materials, the analysis shows significant differences between hotel and restaurant ($p = 0.032$), restaurant and hotel ($p= 0.032$), restaurant and tour travel ($p= 0.026$), and tour travel and restaurant ($p= 0.026$).

Table 5.62

Post hoc analysis on planting trees

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	0.080	0.065	0.763
	Tour Travel	0.199	0.130	0.550
	Attractions	-0.184	0.097	0.298
Restaurant	Hotel	0.080	0.065	0.763
	Tour Travel	0.119	0.132	0.935
	Attractions	-0.264	0.099	0.046*
Tour travel	Hotel	-0.199	0.130	0.550
	Restaurants	-0.119	0.132	0.935
	Attractions	-0.383	0.150	0.063
Tourist attractions	Hotel	0.184	0.097	0.298
	Restaurant	0.264	0.099	0.046*
	Tour travel	0.383	0.150	0.063

On planting trees, the analysis shows a significant difference between restaurant and tourist attraction ($p = 0.046$), and tourist attractions and restaurant ($p= 0.046$).

Table 5.63

Post hoc analysis on religion

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.140	0.065	0.177
	Tour Travel	0.317	0.131	0.089
	Attractions	-0.033	0.097	1.000
Restaurant	Hotel	0.140	0.065	0.177
	Tour Travel	0.457	0.132	0.004*
	Attractions	0.107	0.100	0.866
Tour travel	Hotel	-0.317	0.131	0.089
	Restaurants	-0.457	0.132	0.004*
	Attractions	-0.350	0.151	0.118

Tourist attractions	Hotel	0.033	0.097	1.000
	Restaurant	-0.107	0.100	0.004*
	Tour travel	0.350	0.151	0.118

On religion, the analysis shows significant differences between restaurant and tour travel ($p = 0.004$), tour travel and restaurant ($p = 0.004$), and tourist attractions and restaurants ($p = 0.004$).

Table 5.64

Post hoc analysis on career

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.114	0.062	0.337
	Tour Travel	0.258	0.125	0.214
	Attractions	0.008	0.093	1.000
Restaurant	Hotel	0.114	0.062	0.337
	Tour Travel	0.372	0.127	0.021*
	Attractions	0.122	0.095	0.739
Tour travel	Hotel	-0.258	0.125	0.214
	Restaurants	-0.372	0.127	0.021*
	Attractions	-0.250	0.144	0.408
Tourist attractions	Hotel	-0.008	0.093	1.000
	Restaurant	-0.122	0.095	0.739
	Tour travel	0.250	0.144	0.408

On career, the analysis shows a significant difference between restaurant and tour travel ($p = 0.021$), and tour travel and restaurant ($p = 0.021$).

Table 5.65

Post hoc analysis on salary

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.071	0.059	0.785
	Tour Travel	0.314	0.118	0.047*
	Attractions	-0.052	0.088	0.992
Restaurant	Hotel	0.071	0.059	0.785
	Tour Travel	0.385	0.120	0.008*

	Attractions	0.019	0.090	1.000
Tour travel	Hotel	-0.314	0.118	0.047*
	Restaurants	-0.385	0.120	0.008*
	Attractions	-0.367	0.137	0.044*
Tourist attractions	Hotel	0.052	0.088	0.992
	Restaurant	-0.019	0.090	1.000
	Tour travel	-0.367	0.137	0.044*

On the salary, the analysis shows a significant difference between hotel and tour travel ($p = 0.047$), tour travel and hotel ($p = 0.047$), tour travel and tourist attractions ($p = 0.044$), tourist attractions and tour travel ($p = 0.044$), restaurant and tour travel ($p = 0.008$) and tour travel and restaurant ($p = 0.008$).

Table 5.66

Post hoc analysis on local staff

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.080	0.067	0.796
	Tour Travel	0.509	0.135	0.001*
	Attractions	-0.008	0.101	1.000
Restaurant	Hotel	0.080	0.067	0.796
	Tour Travel	0.589	0.137	0.000*
	Attractions	0.073	0.104	0.981
Tour travel	Hotel	-0.509	0.135	0.001*
	Restaurants	-0.589	0.137	0.000*
	Attractions	-0.517	0.157	0.006*
Tourist attractions	Hotel	0.008	0.101	0.100
	Restaurant	-0.073	0.104	0.981
	Tour travel	0.517	0.157	0.006*

On local staff, the analysis shows significant difference between hotel and tour travel ($p = 0.001$), restaurant and tour travel ($p = 0.000$), tour travel and hotel ($p = 0.001$), tour travel and restaurant ($p = 0.000$), tour travel and tourist attractions ($p = 0.006$), and tourist attractions and tour travel ($p = 0.006, 0.006, 0.027$).

Table 5.67

Post hoc analysis on security

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.137	0.060	0.123
	Tour Travel	0.190	0.120	0.514
	Attractions	-0.127	0.089	0.636
Restaurant	Hotel	0.137	0.060	0.123
	Tour Travel	0.327	0.122	0.043
	Attractions	0.010	0.092	1.000
Tour travel	Hotel	-0.190	0.120	0.514
	Restaurants	-0.327	0.122	0.043
	Attractions	-0.317	0.138	0.128
Tourist attractions	Hotel	0.127	0.089	0.636
	Restaurant	-0.010	0.092	1.000
	Tour travel	0.317	0.138	0.128

On security, the analysis shows a significant difference between restaurant and tour travel ($p = 0.043$) and tour travel and restaurant ($p = 0.043$).

Table 5.68

Post hoc analysis on racial discrimination

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.194	0.059	0.006*
	Tour Travel	0.244	0.118	0.216
	Attractions	-0.073	0.088	0.956
Restaurant	Hotel	0.194	0.059	0.006*
	Tour Travel	0.438	0.120	0.002*
	Attractions	0.121	0.090	0.695
Tour travel	Hotel	-0.244	0.118	0.216
	Restaurants	-0.438	0.120	0.002*
	Attractions	-0.317	0.137	0.119
Tourist attractions	Hotel	0.073	0.088	0.956
	Restaurant	-0.121	0.090	0.659
	Tour travel	0.317	0.137	0.119

On racial discrimination, the analysis shows significant differences between hotel and restaurant ($p = 0.006$), restaurant and tourist attractions ($p= 0.006$), restaurant and tour travel ($p= 0.002$), and tour travel and restaurant ($p= 0.002$).

Table 5.69

Post hoc analysis on local society

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	0.129	0.063	0.227
	Tour Travel	0.591	0.127	0.000*
	Attractions	0.091	0.095	0.915
Restaurant	Hotel	-0.129	0.063	0.227
	Tour Travel	0.462	0.129	0.002*
	Attractions	-0.038	0.097	0.999
Tour travel	Hotel	-0.591	0.127	0.000*
	Restaurants	-0.462	0.129	0.002*
	Attractions	-0.500	0.147	0.004*
Tourist attractions	Hotel	-0.091	0.095	0.915
	Restaurant	0.038	0.097	0.999
	Tour travel	0.500	0.147	0.004*

On local society, the analysis shows significant differences between hotel and tour travel ($p = 0.000$), restaurant and tour travel ($p= 0.002$), tour travel and hotel ($p=0.000$), tour travel and restaurant ($p= 0.002$), tour travel and tourist attractions ($p = 0.004$) and between tourist attractions and tour travel ($p= 0.004$).

Table 5.70

Post hoc analysis on NGOs

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.131	0.089	0.594
	Tour Travel	0.567	0.178	0.009*
	Attractions	-0.083	0.133	0.990
Restaurant	Hotel	0.131	0.089	0.594
	Tour Travel	0.698	0.181	0.001*
	Attractions	0.048	0.136	1.000

Tour travel	Hotel	-0.567	0.178	0.009*
	Restaurants	-0.698	0.181	0.001*
	Attractions	-0.650	0.206	0.010*
Tourist attractions	Hotel	0.083	0.133	0.990
	Restaurant	-0.048	0.136	1.000
	Tour travel	0.650	0.206	0.010*

On NGOs, the analysis shows significant differences between hotel and tour travel ($p = 0.009$), restaurant and tour travel ($p = 0.001$), tour travel and hotel ($p = 0.009$), tour travel and restaurant ($p = 0.001$), tour travel and tourist attractions ($p = 0.010$), and (6) tourist attractions and tour travel ($p = 0.010$).

Table 5.71

Post hoc analysis on quality products

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.140	0.054	0.061
	Tour Travel	0.309	0.109	0.028*
	Attractions	-0.091	0.081	0.827
Restaurant	Hotel	0.140	0.054	0.061
	Tour Travel	0.448	0.111	0.000*
	Attractions	0.048	0.083	0.993
Tour travel	Hotel	-0.309	0.109	0.028*
	Restaurants	-0.448	0.111	0.000*
	Attractions	-0.400	0.126	0.009*
Tourist attractions	Hotel	0.091	0.081	0.837
	Restaurant	-0.048	0.083	0.993
	Tour travel	-0.400	0.126	0.009*

On quality products, there are significant differences between hotel and tour travel ($p = 0.028$), tour travel and hotel ($p = 0.028$), restaurant and tour travel ($p = 0.000$), tour travel and restaurant ($p = 0.000$), tour travel and tourist attractions ($p = 0.009$), and tourist attractions and tour travel ($p = 0.009$).

Table 5.72

Post hoc analysis on privacy

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.147	0.055	0.047*
	Tour Travel	0.293	0.111	0.050
	Attractions	-0.107	0.083	0.731
Restaurant	Hotel	0.147	0.055	0.047*
	Tour Travel	0.440	0.113	0.001*
	Attractions	0.040	0.085	0.998
Tour travel	Hotel	-0.293	0.111	0.050
	Restaurants	-0.440	0.113	0.001*
	Attractions	0.400	0.128	0.012*
Tourist attractions	Hotel	0.107	0.083	0.731
	Restaurant	-0.040	0.085	0.998
	Tour travel	0.400	0.128	0.012*

On privacy, there is a significant difference between hotel and restaurant ($p = 0.047$), restaurant and hotel ($p = 0.047$), tour travel and tourist attractions ($p = 0.012$), tourist attractions and tour travel ($p = 0.012$), restaurant and tour travel ($p = 0.001$) and tour travel and restaurant ($p = 0.001$).

Table 5.73

Post hoc analysis on innovation

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.206	0.056	0.001*
	Tour Travel	-0.022	0.112	1.000
	Attractions	-0.272	0.083	0.007*
Restaurant	Hotel	0.206	0.056	0.001*
	Tour Travel	0.184	0.114	0.488
	Attractions	-0.066	0.086	0.969
Tour travel	Hotel	0.022	0.112	1.000
	Restaurants	-0.184	0.114	0.488
	Attractions	-0.250	0.129	0.283
Tourist attractions	Hotel	0.272	0.083	0.007*
	Restaurant	0.066	0.086	0.969
	Tour travel	0.250	0.129	0.283

On innovation, there are significant differences between hotel and restaurant (0.001), hotel and tourist attractions ($p= 0.007$), restaurant and hotel ($p= 0.001$), and tourist attractions and hotel ($p= 0.007$).

The post hoc analysis concludes that there is a relationship between company business sectors on the content of CSR communication such as new job, local supplier, green materials, planting trees, religion, career, salary, local staff, security, racial discrimination, society, NGOs, quality products, privacy, and innovation. On new job, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, and tour travel and restaurant. On local suppliers, there is a relationship between hotel and tour travel, tour travel and hotel, restaurant and tour travel, and tour travel and restaurant. On green materials, there is a relationship between hotel and restaurant, restaurant and hotel, restaurant and tour travel, and tour travel and restaurant. On planting trees, there is a relationship between restaurant and tourist attraction and tourist attractions and restaurant. On religion, there is a relationship between restaurant and tour travel, tour travel and restaurant, and tourist attractions and restaurants. On career, there is a relationship between restaurant and tour travel and tour travel and restaurant.

On salary, there is a relationship between hotel and tour travel, tour travel and hotel, tour travel and tourist attraction, tourist attraction and tour travel, restaurant and tour travel, and tour travel and restaurant. On local staff, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On security, there is a relationship between restaurant and tour travel, and between tour travel and restaurant. On racial discrimination, there is a relationship between hotel and restaurant, restaurant and tourist attractions, restaurant and tour travel, and tour travel and restaurant. On local society, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel.

On NGOs, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On quality products, there is a relationship between hotel and tour travel, tour travel and hotel, restaurant and tour travel, tour travel and

restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On privacy, there is a relationship between hotel and restaurant, restaurant and hotel, tour travel and tourist attractions, tourist attractions and tour travel, restaurant and tour travel, and tour travel and restaurant. On innovation, there is a relationship between hotel and restaurant, hotel and tourist attractions, restaurant and hotel, and tourist attractions and hotel.

a. Relationship Between Business Sector and Channels

The ANOVA table indicates that hotel, restaurant, tour and travel, and tourist attractions differ significantly on eight channels—magazine (0.004), newspaper (0.007), brochures (0.000), memo (0.000), board (0.001), letter (0.001), telephone (0.027), and training (0.020). Magazine is mostly used by tour travel with a mean of 4.69 followed by hotel (4.57), restaurant (4.54), and tourist attractions (4.25). Newspaper is mostly used by tourist attractions (5.00), tour travel (4.69), hotel (4.46), and restaurant (4.44). Brochure is mostly used by tour travel (4.65), tourist attractions (4.50), and hotel and restaurant (4.46). Memo is mostly used by tour travel (4.63), restaurant (4.47), hotel (4.46), and tourist attractions (4.00). Announcement board is mostly used by tour travel (4.50), hotel(4.29), restaurant (4.27), and tourist attraction (3.75). Letter is mostly used by tour travel(4.63), tourist attraction (4.50), restaurant (4.38), and hotel (4.29). Telephone is mostly used by tour travel (4.62), tourist attraction (4.50), restaurant (4.37), and hotel (4.34). Training is mostly used by tour travel (4.63), restaurant (4.52), hotel (4.51), and tourist attraction (4.50). These differences are further assessed using post hoc analysis.

Table 5.74

One-way ANOVA analysis on Channel

No	Audience	F-Value	Sig. Level	Mean			
				Hotel	Restaur ant	Tour Travel	Tourist Attraction
1	Report	0.978	0.403	4.43	4.37	4.59	4.50
2	CSR report	0.832	0.477	4.31	4.40	4.60	4.75

3	Magazine	4.573	0.004*	4.57	4.54	4.69	4.25
4	Newspaper	4.057	0.007*	4.46	4.44	4.69	5.00
5	Brochure	6.244	0.000*	4.46	4.46	4.65	4.50
6	Memo	6.348	0.000*	4.46	4.47	4.63	4.00
7	Announcement board	5.836	0.001*	4.29	4.27	4.50	3.75
8	CSR board	2.481	0.060	4.34	4.39	4.55	4.00
9	Letter	5.605	0.001*	4.29	4.38	4.63	4.50
10	Press release	1.323	0.266	4.23	4.26	4.23	4.75
11	TV	2.091	0.100	4.46	4.40	4.54	4.25
12	Radio	1.891	0.130	4.43	4.33	4.47	4.75
13	Telephone	3.083	0.027*	4.34	4.37	4.62	4.50
14	Website	0.289	0.833	4.23	4.21	4.50	4.75
15	Email	1.525	0.207	4.49	4.39	4.64	5.00
16	Social media	0.069	0.976	4.60	4.47	4.69	5.00
17	Internal system	0.311	0.818	4.37	4.32	4.57	4.50
18	Meeting	0.684	0.562	4.63	4.47	4.61	5.00
19	Training	3.314	0.020*	4.51	4.52	4.63	4.50
20	CSR as communication	0760	0.517	4.49	4.55	4.70	5.00
21	Local employees	1.914	0.126	4.34	4.29	4.49	4.75
22	Employees	0.144	0.934	4.34	4.26	4.37	4.75
23	Customers/WOM	2.612	0.051	4.03	3.91	4.29	4.25
24	Community heads	2.540	0.056	4.60	4.60	4.70	5.00
25	Foundations	2.381	0.069	4.63	4.56	4.58	5.00

Table 5.75

Post hoc analysis on Magazines

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	0.036	0.088	0.99
	Tour Travel	0.648	0.177	0.002*
	Attractions	0.114	0.132	0.947
Restaurant	Hotel	-0.036	0.088	0.999
	Tour Travel	0.612	0.180	0.004*
	Attractions	0.079	0.135	0.993
Tour travel	Hotel	-0.648	0.177	0.002*
	Restaurants	-0.612	0.180	0.004*
	Attractions	-0.533	0.205	0.056
Tourist attractions	Hotel	-0.114	0.132	0.947
	Restaurant	-0.079	0.135	0.993
	Tour travel	0.533	0.205	0.056

The post hoc analysis shows that, on magazine, there are significant differences between hotel and tour travel ($p = 0.002$), restaurant and tour travel ($p = 0.004$), tour travel and hotel ($p = 0.002$), and tour travel and restaurant ($p = 0.004$).

Table 5.76

Post hoc analysis on Newspapers

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	0.000	0.092	1.000
	Tour Travel	0.627	0.184	0.004*
	Attractions	0.027	0.137	1.000
Restaurant	Hotel	0.000	0.092	1.000
	Tour Travel	0.628	0.187	0.005*
	Attractions	0.028	0.092	1.000
Tour travel	Hotel	-0.627	0.184	0.004*
	Restaurants	-0.628	0.187	0.005*
	Attractions	-0.600	0.213	0.030*
Tourist attractions	Hotel	-0.027	0.137	1.000
	Restaurant	-0.028	0.141	1.000
	Tour travel	0.600	0.213	0.030*

On newspaper, there are significant differences between hotel and tour travel ($p = 0.004$), restaurant and tour travel ($p = 0.005$), tour travel and hotel ($p = 0.004$), tour travel and restaurant ($p = 0.005$), tour travel and tourist attractions ($p = 0.030$), tourist attractions and tour travel ($p = 0.030$).

Table 5.77

Post hoc analysis on Brochures

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	0.182	0.092	0.263
	Tour Travel	0.778	0.186	0.000*
	Attractions	0.112	0.138	0.962
Restaurant	Hotel	-0.182	0.092	0.263
	Tour Travel	0.597	0.188	0.010*
	Attractions	-0.070	0.142	0.997
Tour travel	Hotel	-0.778	0.186	0.000*
	Restaurants	-0.597	0.188	0.010*
	Attractions	-0.667	0.215	0.012*
Tourist attractions	Hotel	-0.112	0.138	0.962
	Restaurant	0.070	0.142	0.997
	Tour travel	0.667	0.215	0.012*

On brochure, there are significant differences between hotel and tour travel ($p = 0.000$), restaurant and tour travel ($p = 0.010$), tour travel and hotel ($p = 0.000$), tour travel and restaurant ($p = 0.010$), tour travel and tourist attractions ($p = 0.012$), and tourist attractions and tour travel ($p = 0.012$).

Table 5.78

Post hoc analysis on memo

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.074	0.092	0.961
	Tour Travel	0.733	0.184	0.000*
	Attractions	-0.051	0.137	0.999
Restaurant	Hotel	0.074	0.092	0.961
	Tour Travel	0.807	0.187	0.000*
	Attractions	0.023	0.141	1.000
Tour travel	Hotel	-0.733	0.184	0.000*

	Restaurants	-0.807	0.187	0.000*
	Attractions	-0.783	0.213	0.002*
Tourist attractions	Hotel	0.051	0.137	0.999
	Restaurant	-0.023	0.141	1.000
	Tour travel	0.783	0.213	0.002*

On memo, there are significant differences between hotel and tour travel ($p = 0.000$), restaurant and tour travel ($p = 0.000$), tour travel and hotel ($p = 0.000$), tour travel and restaurant ($p = 0.000$), tour travel and tourist attractions ($p = 0.002$), and tourist attractions and tour travel ($p = 0.002$).

Table 5.79

Post hoc analysis on board

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	0.096	0.087	0.844
	Tour Travel	0.675	0.174	0.001*
	Attractions	-0.109	0.130	0.954
Restaurant	Hotel	-0.096	0.087	0.844
	Tour Travel	0.579	0.177	0.007*
	Attractions	-0.205	0.133	0.548
Tour travel	Hotel	-0.675	0.174	0.001*
	Restaurants	-0.579	0.177	0.007*
	Attractions	-0.783	0.201	0.001*
Tourist attractions	Hotel	0.109	0.130	0.954
	Restaurant	0.205	0.133	0.548
	Tour travel	0.783	0.201	0.001*

On board, there are significant differences between hotel and tour travel ($p = 0.001$), restaurant and tour travel ($p = 0.007$), tour travel and hotel ($p = 0.001$), tour travel and restaurant ($p = 0.007$), tour travel and tourist attractions ($p = 0.001$), and tourist attractions and tour travel ($p = 0.001$).

Table 5.80

Post hoc analysis on Letter

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	0.053	0.095	0.994
	Tour Travel	0.741	0.191	0.001*
	Attractions	-0.109	0.142	0.970
Restaurant	Hotel	-0.053	0.095	0.994
	Tour Travel	0.688	0.194	0.003*
	Attractions	-0.162	0.146	0.844
Tour travel	Hotel	-0.741	0.191	0.001*
	Restaurants	-0.688	0.194	0.003*
	Attractions	-0.850	0.221	0.001*
Tourist attractions	Hotel	0.109	0.142	0.970
	Restaurant	0.162	0.146	0.844
	Tour travel	0.850	0.221	0.011*

On letter, the analysis shows significant differences between hotel and tour travel ($p = 0.001$), restaurant and tour travel ($p = 0.003$), tour travel and hotel ($p = 0.001$), tour travel and restaurant ($p = 0.003$), tour travel and tourist attractions ($p = 0.001$), and (6) tourist attractions and tour travel ($p = 0.011$).

Table 5.81

Post hoc analysis on Telephone

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	0.059	0.093	0.988
	Tour Travel	0.567	0.187	0.015*
	Attractions	0.083	0.139	0.991
Restaurant	Hotel	-0.059	0.093	0.988
	Tour Travel	0.508	0.189	0.045*
	Attractions	0.024	0.143	1.000
Tour travel	Hotel	-0.675	0.187	0.015*
	Restaurants	-0.508	0.189	0.045*
	Attractions	-0.483	0.216	0.143
Tourist attractions	Hotel	-0.083	0.139	0.991
	Restaurant	-0.024	0.143	1.000
	Tour travel	0.483	0.216	0.143

On telephone, there are significant differences between hotel and tour travel ($p = 0.015$), restaurant and tour travel ($p = 0.045$), tour travel and hotel ($p = 0.015$), tour travel and restaurant ($p = 0.045$).

Table 5.82
Post hoc analysis on Training

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.018	0.084	1.000
	Tour Travel	0.495	0.169	0.022*
	Attractions	-0.071	0.126	0.994
Restaurant	Hotel	0.018	0.084	1.000
	Tour Travel	0.513	0.172	0.018*
	Attractions	-0.053	0.130	0.999
Tour travel	Hotel	-0.495	0.169	0.022*
	Restaurants	-0.513	0.172	0.018*
	Attractions	-0.567	0.196	0.024*
Tourist attractions	Hotel	0.071	0.126	0.994
	Restaurant	0.053	0.130	0.999
	Tour travel	0.567	0.196	0.024*

On training, the analysis shows significant differences between hotel and tour & travel ($p = 0.022$), restaurant and tour travel ($p = 0.018$), tour travel and hotel ($p = 0.022$), tour travel and restaurant ($p = 0.018$), tour travel and tourist attractions ($p = 0.024$), and tourist attractions and tour travel ($p = 0.024$).

The post hoc analysis concludes that there is a relationship between company business sector and some channels such as magazine, newspaper, brochure, memo, board, letter, telephone, and training. On magazine, there is relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, and tour travel and restaurant. On newspaper, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On brochure, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On memo, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel,

tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On board, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On letter, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel.

On training, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, and tour travel and restaurant. On training, the analysis shows significant differences between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel.

b. Relationship Between Business Sector and Integration

Table 5.83

One-way ANOVA analysis on Integration

No	Goal	F-Value	Sig. Level	Mean			
				Hotel	Restaurant	Tour Travel	Tourist Attraction
1	Department int.	2.441	0.063	4.33	4.43	4.13	4.23
2	Information integration	0.875	0.454	4.29	4.38	4.27	4.25
3	Photos	1.528	0.206	4.19	4.29	4.03	4.20
4	Continued int.	0.220	0.882	4.19	4.17	4.13	4.12
5	Content int.	1.151	0.328	4.24	4.27	4.03	4.17

The ANOVA table indicates no significant difference between hotel, restaurant, tour travel, and tourist attraction on the use of integration in CSR communication. It means that there is no relationship between business sector and integration.

c. Relationship Between Business Sector and Strategy

The ANOVA table indicates that hotel, restaurant, tour and travel, and tourist attraction company differ significantly on the use of three strategies—Informing 1(0.019), Involving 1 (0.047), and Involving 2 (0.028). Informing 1 is the most apparent strategy used by restaurant with a mean of 4.34, followed by tour travel (4.27), hotel (4.24), and tourist attraction (4.02). Involving 1 is mostly used by tourist attraction (4.02), followed by restaurant (3.97), hotel (3.90), and tour travel (3.57). Involving 2 is mostly used by restaurant (4.04), hotel (4.03), tourist attractions (4.02), and tour travel (3.60). These differences are further assessed using post hoc analysis.

Table 5.84

One-way ANOVA analysis on Strategy

No	Goal	F-Value	Sig. Level	Mean			
				Hotel	Restaurant	Tour Travel	Tourist Attraction
1	Informing 1	3.343	0.019*	4.24	4.34	4.27	4.02
2	Informing 2	1.874	0.133	4.20	4.16	3.90	4.10
3	Informing 3	2.127	0.096	4.20	4.18	3.87	4.13
4	Responding 1	2.192	0.088	4.00	3.91	3.57	3.95
5	Responding 2	0.213	0.888	4.11	4.09	4.07	4.17
6	Responding 3	0.232	0.074	3.95	3.97	3.60	4.03
7	Involving 1	2.662	0.047*	3.90	3.97	3.57	4.02
8	Involving 2	3.061	0.028*	4.03	4.04	3.60	4.02
9	Involving 3	2.102	0.099	4.14	4.15	3.80	4.13

However, post hoc analysis shows no significant difference among business sectors on Involving 1. The analysis shows only significant difference on Informing 1 and Involving 3.

Table 5.85

Post hoc analysis on Informing 1

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.105	0.068	0.535
	Tour Travel	-0.030	0.136	1.000
	Attractions	0.220	0.101	0.167
Restaurant	Hotel	0.105	0.068	0.535
	Tour Travel	0.075	0.138	0.995
	Attractions	0.325	0.104	0.011*
Tour travel	Hotel	0.030	0.136	1.000
	Restaurants	-0.075	0.138	0.995
	Attractions	0.250	0.157	0.509
Tourist attractions	Hotel	-0.220	0.101	0.167
	Restaurant	-0.325	0.104	0.011*
	Tour travel	-0.250	0.157	0.509

On Informing 1, there is a significant difference between restaurants and tourist attractions ($p = 0.011$) and between tourist attractions and restaurants ($p = 0.011$).

Table 5.86

Post hoc analysis on Involving 1

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.071	0.075	0.921
	Tour Travel	0.331	0.151	0.021*
	Attractions	-0.119	0.113	0.874
Restaurant	Hotel	0.071	0.075	0.921
	Tour Travel	0.402	0.154	0.053
	Attractions	-0.048	0.116	0.999
Tour travel	Hotel	-0.331	0.151	0.161
	Restaurants	-0.402	0.154	0.053
	Attractions	-0.450	0.175	0.061
Tourist attractions	Hotel	0.119	0.113	0.874
	Restaurant	0.048	0.116	0.999
	Tour travel	0.450	0.175	0.061

On Involving 1, there is a highly significant difference between restaurants and tourist attractions ($p = 0.011$) and between tourist attractions and restaurants ($p = 0.011$).

Table 5.87
Post hoc analysis on Involving 2

Business Sectors		Mean difference	Std. Error	Sig.
Hotel	Restaurant	-0.008	0.073	1.000
	Tour Travel	0.429	0.146	0.021*
	Attractions	0.012	0.109	1.000
Restaurant	Hotel	0.008	0.073	1.000
	Tour Travel	0.436	0.148	0.020*
	Attractions	0.020	0.112	1.000
Tour travel	Hotel	-0.429	0.146	0.021*
	Restaurants	-0.436	0.148	0.020*
	Attractions	-0.417	0.169	0.081
Tourist attractions	Hotel	-0.012	0.109	1.000
	Restaurant	-0.020	0.112	1.000
	Tour travel	0.417	0.169	0.081

On Involving 2, there is a significant difference between hotel and tour travel ($p = 0.021$), restaurant and hotel ($p = 0.021$), restaurants and tour travel ($p = 0.020$), tour travel and hotel ($p = 0.021$), and tour travel and restaurants ($p = 0.020$).

The post hoc analysis concludes that there is a relationship between company business sector and strategy of CSR communication. On Informing 1, there is a relationship between restaurant and tourist attractions and tourist attraction and restaurant. On Involving 2, there is a relationship between hotel and tour travel, restaurant and hotel, restaurant and tour travel, tour travel and hotel, and tour travel and restaurant. However, there is no relationship between business sector and Involving 1 strategy. On Informing 1, there is a highly significant difference between restaurants and tourist attractions ($p = 0.011$) and between tourist attractions and restaurants ($p = 0.011$). On Involving 2, there is a slightly significant difference between hotel and tour travel ($p = 0.021$), restaurant and hotel ($p = 0.021$), restaurants and tour travel ($p = 0.020$), tour travel and hotel ($p = 0.021$), and tour travel and restaurants ($p = 0.020$).

5.3.3.1.1. Relationship Between Company Size and CSR Communication

a. Relationship Between Company Size and Goals

The ANOVA table indicates that small, medium, and large companies differ significantly on four goals—culture (0.000), branding (0.010), reputation (0.026), and publicity (0.035). Culture is the most apparent goal of medium with a mean of 4.44, followed by large (4.38), and small companies (4.15). Branding is mostly used by medium (4.31), large (4.23), and small companies (4.11). Reputation is mostly used by medium (4.37), large (4.36), and small companies (4.20). Publicity is mostly used by medium (4.34), large (4.25), and small companies (4.16). These differences are further assessed using post hoc analysis.

Table 5.88

One-way ANOVA analysis on Goal

No	Goal	F-Value	Sig. Level	Mean		
				Small	Medium	Large
1	Culture	10.651	0.000*	4.15	4.44	4.38
2	Branding	4.599	0.010*	4.11	4.31	4.23
3	Reputation	3.659	0.026*	4.20	4.37	4.36
4	Publicity	3.386	0.035*	4.16	4.34	4.25
5	Customer value	1.466	0.232	4.25	4.36	4.34
6	Employee commitment	0.823	0.440	4.26	4.34	4.30
7	Stakeholder relations	0.004	0.996	4.33	4.33	4.32
8	Company trust	0.198	0.821	4.31	4.33	4.38
9	Legitimacy	1.169	0.312	4.09	4.19	4.29
10	Crisis resilience	2.226	0.109	4.17	4.31	4.21
11	New ideas	0.656	0.519	4.23	4.30	4.21
12	Develop. opportunity	0.402	0.669	4.33	4.37	4.41

Table 5.89

Post hoc analysis on Culture

Size		Mean Difference	Std. Error	Hochberg'sGT 2
Small	Small and Medium	-0.287	0.063	0.000*
	Small and Large	-0.225	0.102	0.082
Medium	Medium and Small	0.287	0.063	0.000*
	Medium and Large	0.062	0.101	0.904
Large	Large and Small	0.225	0.102	0.082
	Large and Medium	-0.062	0.101	0.904

The post hoc analysis indicates that, on culture, there is a significant difference between small and medium companies ($p = 0.000$), and medium and small companies ($p = 0.000$).

Table 5.90

Post hoc analysis on Branding

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.204	0.067	0.008*
	Small and Large	-0.122	0.109	0.601
Medium	Medium and Small	0.204	0.067	0.008*
	Medium and Large	0.082	0.108	0.832
Large	Large and Small	0.122	0.109	0.601
	Large and Medium	-0.082	0.108	0.832

On branding, there is a significant difference between small and medium companies ($p = 0.008$), and medium and small companies ($p = 0.008$).

Table 5.91

Post hoc analysis on Reputation

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.169	0.065	0.028*
	Small and Large	-0.159	0.105	0.343
	Medium and Small	0.169	0.065	0.028*

Medium	Medium and Large	0.010	0.104	1.000
Large	Large and Small	0.159	0.105	0.343
	Large and Medium	-0.010	0.104	1.000

On reputation, there is a significant difference between small and medium companies ($p = 0.028$), and medium and small companies ($p = 0.028$).

Table 5.92

Post hoc analysis on Publicity

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.176	0.068	0.028*
	Small and Large	-0.087	0.109	0.811
Medium	Medium and Small	0.176	0.068	0.028*
	Medium and Large	0.089	0.109	0.799
Large	Large and Small	0.087	0.109	0.811
	Large and Medium	-0.089	0.109	0.799

On publicity, there is a significant difference between small and medium companies ($p = 0.028$), and medium and small companies ($p = 0.028$).

The post hoc analysis concludes that there is a relationship between company size and the goals of CSR communication, especially culture, branding, reputation, and publicity. On culture, there is a relationship between small and medium and between medium and small companies. On branding, there is a relationship between small and medium and between medium and small companies. On reputation, there is a relationship between small and medium and between medium and small companies.

b. Relationship Between Company Size and Audience

The ANOVA table indicates that small, medium, and large companies differ significantly on 11 audience types; owner (0.040), headquarters (0.000), customers(0.000), suppliers (0.003), public (0.030), society (0.033), governments (0.000), NGOs (0.000),

business association (0.001), educational institutions (0.001), and media (0.000). Owner/Investor is the most apparent audience by large with a mean of 4.59, followed by medium (4.57), and small companies (4.43). Headquarters is mostly by large (4.23), small (3.60), and medium companies (3.01). Customer is mostly by medium and large (4.09), and by small companies (3.70). Supplier is mostly by medium (3.98), large (3.84), and small companies (3.66). Public is mostly by large (4.00), medium (3.99), and small companies (3.75). Society is mostly by large (4.07), medium (3.96), and small companies (3.76). Government is mostly by large (4.11), medium (4.02), and small companies (3.64). NGO is mostly by medium (3.89), large (3.71), and small (3.49). Business association is mostly by medium (3.99), large (3.84), and small companies (3.62). Educational institution is mostly by medium (3.89), large (3.84), and small companies (3.51). At last, media companies is mostly by large (3.98), medium (3.82), and small companies (3.49). These differences are further assessed using post hoc analysis.

Table 5.93
One-way ANOVA on Audience

No	Goal	F-Value	Sig. Level	Mean		
				Small	Medium	Large
1	Owner/Investor	3.244	0.040*	4.43	4.57	4.59
2	Headquarters	21.079	0.000*	3.60	3.01	4.23
3	Heads/Managers	1.602	0.202	4.38	4.42	4.55
4	Employees	2.027	0.133	4.21	4.26	4.43
5	Customers	9.972	0.000*	3.70	4.09	4.09
6	Suppliers	5.829	0.003*	3.66	3.98	3.84
7	Public	3.534	0.030*	3.75	3.99	4.00
8	Society/Community	3.437	0.033*	3.76	3.96	4.07
9	Government	10.492	0.000*	3.64	4.02	4.11
10	NGOs	8.716	0.000*	3.49	3.89	3.71

11	Business Associations	7.561	0.001*	3.62	3.99	3.91
12	Edu. Institutions	7.650	0.001*	3.51	3.89	3.84
13	Media Companies	7.963	0.000*	3.49	3.82	3.98

Table 5.94

Post hoc analysis on Owner

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.140	0.060	0.056
	Small and Large	-0.162	0.096	0.255
Medium	Medium and Small	0.140	0.060	0.056
	Medium and Large	-0.022	0.096	0.994
Large	Large and Small	0.162	0.096	0.255
	Large and Medium	0.022	0.096	0.994

The post hoc analysis shows no significant differences between small, medium, and large companies on the owner.

Table 5.95

Post hoc analysis on Headquarters

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	0.587	0.130	0.000*
	Small and Large	-0.633	0.211	0.009*
Medium	Medium and Small	-0.687	0.130	0.000*
	Medium and Large	-10.220	0.210	0.000*
Large	Large and Small	0.633	0.211	0.009*
	Large and Medium	10.220	0.210	0.000*

The post hoc analysis shows that on headquarters, there are significant differences between small and medium companies ($p = 0.000$), small and large companies (0.009),

medium and small companies ($p = 0.000$), medium and large companies ($p = 0.000$), large and small companies ($p = 0.009$), and large and medium companies ($p = 0.000$).

Table 5.96

Post hoc analysis on Customer

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.393	0.092	0.000*
	Small and Large	-0.389	0.149	0.028*
Medium	Medium and Small	0.393	0.092	0.000*
	Medium and Large	0.005	0.148	1.000
Large	Large and Small	0.389	0.149	0.028*
	Large and Medium	-0.005	0.148	1.000

On customers, there is a significant difference between small and medium companies ($p = 0.000$) and medium and small companies ($p = 0.000$). There is a significant difference between small and large companies ($p = 0.028$) and large and small companies ($p = 0.028$).

Table 5.97

Post hoc analysis on Suppliers

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.323	0.095	0.002*
	Small and Large	-0.178	0.153	0.569
Medium	Medium and Small	0.323	0.095	0.002*
	Medium and Large	0.144	0.152	0.716
Large	Large and Small	0.178	0.153	0.569
	Large and Medium	-0.144	0.152	0.716

On suppliers, there is a significant difference between small and medium companies ($p = 0.002$), and medium and small companies ($p = 0.002$).

Table 5.98

Post hoc analysis on Public

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.243	0.096	0.036*
	Small and Large	-0.251	0.156	0.291
Medium	Medium and Small	0.243	0.096	0.036*
	Medium and Large	-0.008	0.155	1.000
Large	Large and Small	0.251	0.156	0.291
	Large and Medium	0.008	0.155	1.000

On public, there is a significant difference between small and medium companies ($p = 0.036$), and medium and small companies ($p = 0.036$).

Table 5.99

Post hoc analysis on Society

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.2061	0.094	0.084
	Small and Large	-0.314	0.152	0.113
Medium	Medium and Small	0.206	0.094	0.084
	Medium and Large	-0.108	0.151	0.854
Large	Large and Small	0.314	0.152	0.113
	Large and Medium	0.108	0.151	0.854

The post hoc analysis shows no significant differences between small, medium, and large companies on society.

Table 5.100

Post hoc analysis on Government

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.381	0.091	0.000*
	Small and Large	-0.464	0.148	0.005*
Medium	Medium and Small	0.381	0.091	0.000*

	Medium and Large	-0.083	0.147	0.923
Large	Large and Small	0.464	0.148	0.005*
	Large and Medium	0.083	0.147	0.923

On government, there are significant differences between small and medium companies ($p = 0.000$), small and large companies ($p = 0.005$), medium and small companies ($p = 0.000$), and large and small companies ($p = 0.005$).

Table 5.101

Post hoc analysis on NGO

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.400	0.096	0.000*
	Small and Large	-0.221	0.155	0.398
Medium	Medium and Small	0.400	0.096	0.000*
	Medium and Large	0.180	0.154	0.569
Large	Large and Small	0.221	0.155	0.398
	Large and Medium	-0.180	0.154	0.569

On NGOs, there is a significant difference between small and medium companies ($p = 0.000$), and medium and small companies ($p = 0.000$).

Table 5.102

Post hoc analysis on Business Institutions

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.367	0.096	0.000*
	Small and Large	-0.290	0.155	0.176
Medium	Medium and Small	0.367	0.096	0.000*
	Medium and Large	0.077	0.154	0.944
Large	Large and Small	0.290	0.155	0.176
	Large and Medium	-0.077	0.154	0.944

On business institutions, there is a significant difference between small and medium companies ($p = 0.000$) and medium and small companies ($p = 0.000$).

Table 5.103

Post hoc analysis on Educational Institutions

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.383	0.100	0.000*
	Small and Large	-0.328	0.162	0.125
Medium	Medium and Small	0.383	0.100	0.000*
	Medium and Large	0.055	0.161	0.981
Large	Large and Small	0.328	0.162	0.125
	Large and Medium	-0.055	0.161	0.981

On educational institutions, there is a significant difference between small and medium companies ($p = 0.000$), and medium and small companies ($p = 0.000$).

Table 5.104

Post hoc analysis on Media

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.336	0.099	0.002*
	Small and Large	-0.493	0.160	0.007*
Medium	Medium and Small	0.336	0.099	0.002*
	Medium and Large	-0.158	0.159	0.688
Large	Large and Small	0.493	0.160	0.007*
	Large and Medium	0.158	0.159	0.688

On media, there are significant differences between small and medium companies ($p = 0.002$), medium and large companies ($p = 0.007$), medium and small companies ($p = 0.002$), and large and small companies ($p = 0.007$).

The post hoc analysis indicates a relationship between company size and 11 types of audience of CSR communication—headquarters, customers, suppliers, public, governments, NGO, business association, educational institutions, and media.

On headquarters, there is a relationship between small and medium, small and large, medium and small companies, medium and large companies, large and small companies, and large and medium companies. On customers, there is a relationship between small and medium, medium and small, small and large companies, and large and

small companies. On suppliers, there is a relationship between small and medium and between medium and small companies. On public, there is a relationship between small and medium and between medium and small companies. On government, there is a relationship between small and medium, small and large, medium and small, and large and small companies. On NGOs, there is a relationship between small and medium and between medium and small companies. On business institution, there is a relationship between small and medium and between medium and small companies. On educational institutions, there is a relationship between small and medium and between medium and small companies. On media, there is a relationship between small and medium companies, medium and large companies, medium and small companies, and large and small companies.

c. Relationship Between Company Size and Content

The ANOVA table indicates that small, medium, and large companies differ significantly on two content types—animal (0.006) and NGOs (0.030). Animal protection is the most apparent content communicated by large companies (4.54), followed by small (4.26) and medium companies (4.18). NGOs is mostly communicated by medium (4.11), large (3.95), and small companies (3.88). These differences are further assessed using hoc analysis.

Table 5.105

One-way ANOVA analysis on Content

No	Goal	F-Value	Sig. Level	Mean		
				Small	Medium	Large
1	New job	1.149	0.318	4.38	4.46	4.34
2	Local supplier	0.991	0.372	4.39	4.48	4.43
3	Green materials	1.580	0.207	4.56	4.60	4.45
4	Energy	0.612	0.543	4.46	4.52	4.54
5	Water	0.622	0.537	4.46	4.52	4.54
6	Garbage	0.266	0.767	4.52	4.47	4.52

7	Recycling	0.620	0.538	4.29	4.31	4.41
8	Trees	0.594	0.552	4.44	4.38	4.41
9	Cleaning	2.314	0.119	4.35	4.46	4.52
10	Animals	5.1681	0.006*	4.26	4.18	4.54
11	Health	0.191	0.826	4.43	4.42	4.48
12	Training	2.892	0.056	4.30	4.39	4.54
13	Religion	1.607	0.202	4.36	4.47	4.43
14	Leisure	0.253	0.777	4.24	4.29	4.29
15	Career	0.073	0.929	4.44	4.46	4.43
16	Salary	0.458	0.633	5.54	4.51	4.59
17	Local staff	0.908	0.404	4.41	4.38	4.27
18	Underage	1.018	0.362	4.47	4.53	4.61
19	Security	0.100	0.905	4.54	4.56	4.52
20	Race	0.088	0.916	4.57	4.58	4.61
21	Local society	1.506	0.223	4.29	4.39	4.29
22	Public	0.516	0.597	4.28	4.31	4.21
23	NGOs	3.544	0.030*	3.88	4.11	3.95
24	Quality	1.468	0.231	4.59	4.66	4.54
25	Privacy	0.395	0.674	4.56	4.60	4.55
26	Innovation	0.345	0.708	4.58	4.60	4.54

Table 5.106

Post hoc analysis on Animals

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	0.089	0.070	0.498
	Small and Large	-0.271	0.113	0.050
Medium	Medium and Small	-0.089	0.070	0.498
	Medium and Large	-0.360	0.113	0.004*
Large	Large and Small	0.271	0.113	0.050
	Large and Medium	0.360	0.113	0.004*

On animals, there is a significant difference between medium and large companies ($p = 0.004$) and between large and medium companies ($p = 0.004$).

Table 5.107

Post hoc analysis on NGOs

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.225	0.085	0.026*
	Small and Large	-0.065	0.138	0.952
Medium	Medium and Small	0.225	0.085	0.026*
	Medium and Large	0.160	0.137	0.570
Large	Large and Small	0.065	0.138	0.952
	Large and Medium	-0.160	0.137	0.570

On NGOs, there is a highly significant difference between small and medium companies ($p = 0.026$) and medium and large companies ($p = 0.026$).

The post hoc analysis indicates that company size has a relationship with two types of content of CSR communication—animal protection and NGOs. On animal protection, there is a relationship between medium and large and between large and medium companies. On NGOs, there is a relationship between small and medium and between medium and large companies.

d. Relationship between Company Size and Channels

The ANOVA table indicates that small, medium, and large companies differ significantly on the use of 10 channels—CSR report (0.002), newspaper (0.002), memo (0.013), board (0.033), letter (0.032), email (0.015), internal system (0.046), training (0.005), community head (0.020), and foundation (0.001). CSR report is the most apparent channel used by large companies with a mean of 4.36, followed by medium (4.29), and small companies (4.09). Newspaper is mostly used by medium (3.81), large (3.63), and small companies (3.50). Memo is mostly used by medium (3.94), large (3.89), and small companies (3.68). Announcement board is mostly used by large (4.21), medium (3.96), and small companies (3.86). Letter is used mostly by medium (3.91), large (3.70), and small companies (3.68). Email is mostly used by large (4.20), medium (4.04), and small companies (3.85). Internal system is mostly used by large (4.32), medium (4.24), and small companies (4.10). Training is mostly used by medium (4.14), large (4.02), and small

companies (3.88). Community head is mostly used by medium companies (4.04), followed by large (4.02), and small companies (3.81). At last, foundation is mostly used by large and medium companies (3.88) and small companies (3.53). These differences are further assessed using post hoc analysis.

Table 5.108

One-way ANOVA on Channel

No	Goal	F-Value	Sig. Level	Mean		
				Small	Medium	Large
1	Report	1.700	0.184	4.30	4.41	4.39
2	CSR report	6.225	0.002*	4.09	4.29	4.36
3	Magazine	1.920	0.148	3.56	3.73	3.66
4	Newspaper	6.293	0.002*	3.50	3.81	3.63
5	Brochure	0.609	0.544	3.71	3.70	3.86
6	Memo	4.343	0.013*	3.68	3.94	3.89
7	Announcement board	3.427	0.033*	3.86	3.96	4.21
8	CSR board	0.455	0.635	3.89	3.92	4.02
9	Letter	3.459	0.032*	3.68	3.91	3.70
10	Press release	0.712	0.491	3.59	3.66	3.77
11	TV	0.669	0.513	3.69	3.80	3.79
12	Radio	0.230	0.794	3.69	3.75	3.75
13	Telephone	1.223	0.295	3.66	3.80	3.79
14	Website	0.482	0.618	4.19	4.18	4.29
15	Email	4.236	0.015*	3.85	4.04	4.20
16	Social media	1.521	0.220	4.37	4.30	4.46
17	Internal system	3.089	0.046*	4.10	4.24	4.32
18	Meeting	1.629	0.197	4.15	4.27	4.21
19	Training	5.459	0.005*	3.88	4.14	4.02
20	CSR as communication	2.950	0.053	4.19	4.31	4.39
21	Local employees	0.943	0.390	4.11	4.20	4.13
22	Employees	0.018	0.982	4.22	4.21	4.20
23	WOM	2.479	0.085	3.87	4.06	3.98
24	Community heads	3.939	0.020*	3.81	4.04	4.02
25	Foundations	7.588	0.001*	3.53	3.88	3.88

Table 5.109

Post hoc analysis on CSR Reports

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.206	0.066	0.005*
	Small and Large	-0.269	0.106	0.034*
Medium	Medium and Small	0.206	0.066	0.005*
	Medium and Large	-0.063	0.105	0.908
Large	Large and Small	0.269	0.106	0.034*
	Large and Medium	0.063	0.105	0.908

The post hoc analysis shows that on CSR reports, there are significant differences between small and medium companies ($p = 0.005$), medium and small companies ($p = 0.005$), small and large companies ($p = 0.034$), and large and small companies ($p = 0.034$).

Table 5.110

Post hoc analysis on Newspaper

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.310	0.088	0.001*
	Small and Large	-0.127	0.142	0.751
Medium	Medium and Small	0.310	0.088	0.001*
	Medium and Large	0.183	0.141	0.477
Large	Large and Small	0.127	0.142	0.751
	Large and Medium	-0.183	0.141	0.477

On newspaper, there is a significant difference between small and medium companies ($p = 0.001$) and medium and small companies ($p = 0.001$).

Table 5.111

Post hoc analysis on Memo

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.256	0.089	0.012*
	Small and Large	-0.210	0.143	0.371
Medium	Medium and Small	0.256	0.089	0.012*

	Medium and Large	0.046	0.142	0.984
Large	Large and Small	0.210	0.143	0.371
	Large and Medium	-0.046	0.142	0.984

On memo, there is a significant difference between small and medium companies ($p = 0.012$) and medium and small companies ($p = 0.012$).

Table 5.112

Post hoc analysis on Board

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.100	0.084	0.549
	Small and Large	-0.351	0.135	0.029*
Medium	Medium and Small	0.100	0.084	0.549
	Medium and Large	-0.251	0.134	0.176
Large	Large and Small	0.351	0.135	0.029*
	Large and Medium	0.251	0.134	0.176

On board, there is a significant difference between small and large companies ($p = 0.029$), and large and small companies ($p = 0.029$).

Table 5.113

Post hoc analysis on Letter

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.231	0.092	0.036*
	Small and Large	-0.014	0.149	1.000
Medium	Medium and Small	0.231	0.092	0.036*
	Medium and Large	0.218	0.148	0.365
Large	Large and Small	0.014	0.149	1.000
	Large and Medium	-0.218	0.148	0.365

On letter, there is a significant difference between small and medium companies ($p = 0.036$) and medium and small companies ($p = 0.036$).

Table 5.114

Post hoc analysis on Email

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.190	0.085	0.075
	Small and Large	-0.342	0.138	0.040*
Medium	Medium and Small	0.190	0.085	0.075
	Medium and Large	-0.152	0.137	0.608
Large	Large and Small	0.342	0.138	0.040*
	Large and Medium	0.152	0.137	0.608

On email, there is a significant difference between small and large companies ($p = 0.040$), and large and small companies ($p = 0.040$).

Table 5.115

Post hoc analysis on Training

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.266	0.081	0.003*
	Small and Large	-0.141	0.130	0.626
Medium	Medium and Small	0.266	0.081	0.003*
	Medium and Large	0.125	0.130	0.705
Large	Large and Small	0.141	0.081	0.626
	Large and Medium	-0.125	0.131	0.705

On training, there is a significant difference between small and medium companies ($p = 0.003$), and medium and small companies ($p = 0.003$).

Table 5.116

Post hoc analysis on Local head

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.222	0.082	0.019*
	Small and Large	-0.203	0.139	0.315
Medium	Medium and Small	0.222	0.082	0.019*
	Medium and Large	0.019	0.134	0.989
Large	Large and Small	-0.222	0.139	0.315
	Large and Medium	-0.019	0.134	0.989

On society heads, there is a significant difference between small and medium companies ($p = 0.019$), and medium and small companies ($p = 0.019$).

Table 5.117

Post hoc analysis on Foundation

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.349	0.093	0.001*
	Small and Large	-0.342	0.151	0.071
Medium	Medium and Small	0.349	0.093	0.001*
	Medium and Large	0.007	0.150	1.000
Large	Large and Small	0.342	0.151	0.071
	Large and Medium	-0.007	0.150	1.000

On foundations, there is a significant difference between small and medium companies ($p = 0.001$) and medium and small companies ($p = 0.001$).

The post hoc analysis indicates a relationship between company size and 10 channels of CSR communication—CSR report, newspaper, memo, board, letter, email, internal system, training, community head, and foundation. On CSR report, there is a relationship between small and medium, medium and small, small and large, and large and small companies. On newspaper, there is a relationship between small and medium and between medium and small companies. On memo, there is a relationship between small and medium and between medium and small companies. On board, there is a relationship between small and large and between large and small companies. On letter, there is a relationship between small and medium and between medium and small companies. On email, there is relationship between small and large and between large and small companies. On training, there is a relationship between small and medium and between medium and small companies. On society heads, there is a relationship between small and medium and between medium and small companies. On foundations, there is a relationship between small and medium and between medium and small companies.

e. Relationship Between Company size and Integration

The ANOVA table indicates that small, medium, and large size companies differ significantly on four types of integration—integration between departments (0.000), integration on information (0.000), integration on photo (0.000), and integration on content (0.028). Integration between departments is the most apparent type used by large companies (4.48), followed by medium (4.44) and small companies (4.21). Integration on information is mostly used by large (4.46), medium (4.41), and small companies (4.18). Integration on photos is mostly used by large (4.38), medium (4.32) and small companies (4.07). At last, integration on content is mostly used by medium companies (4.31), followed by large (4.29) and small companies (4.13). These differences are further assessed using post hoc analysis.

Table 5.118

One-way ANOVA analysis of Integration

No	Goal	F-Value	Sig. Level	Mean		
				Small	Medium	Large
1	Integration between dept.	7.757	0.000*	4.21	4.44	4.48
2	Information integration	8.633	0.000*	4.18	4.41	4.46
3	Photo integration	9.112	0.000*	4.07	4.32	4.38
4	Continued integration	0.259	0.772	4.15	4.19	4.18
5	Content integration	3.589	0.028*	4.14	4.31	4.29

Table 5.119

Post hoc analysis on department integration

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.230	0.064	0.001*
	Small and Large	-0.275	0.103	0.024*
Medium	Medium and Small	0.230	0.064	0.001*
	Medium and Large	-0.045	0.103	0.960
Large	Large and Small	0.275	0.103	0.024*
	Large and Medium	0.045	0.103	0.960

The post hoc analysis shows that on integration between departments, there are significant differences between small and medium companies ($p = 0.001$), medium and small companies ($p = 0.001$), small and large companies ($p = 0.024$), and large and small companies ($p = 0.024$).

Table 5.120

Post hoc analysis on information integration

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.232	0.061	0.001*
	Small and Large	-0.284	0.099	0.013*
Medium	Medium and Small	0.232	0.061	0.001
	Medium and Large	-0.052	0.099	0.935
Large	Large and Small	0.284	0.099	0.013*
	Large and Medium	0.052	0.099	0.935

On integration on information, there are differences between small and medium companies ($p = 0.001$), medium and small companies ($p = 0.001$), small and large companies ($p = 0.013$), and large and small companies ($p = 0.013$).

Table 5.121

Post hoc analysis on photo integration

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.248	0.064	0.000*
	Small and Large	-0.305	0.104	0.010*
Medium	Medium and Small	0.248	0.064	0.000*
	Medium and Large	-0.057	0.103	0.927
Large	Large and Small	0.305	0.104	0.010*
	Large and Medium	0.057	0.103	0.927

On the integration of photos, there are significant differences between small and medium companies ($p = 0.000$), medium and small companies ($p = 0.000$), small and large companies ($p = 0.010$), and large and small companies ($p = 0.010$).

Table 5.122

Post hoc analysis on content integration

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.174	0.066	0.027*
	Small and Large	-0.149	0.108	0.419
Medium	Medium and Small	0.174	0.066	0.027*
	Medium and Large	0.024	0.107	0.994
Large	Large and Small	0.149	0.108	0.419
	Large and Medium	-0.024	0.107	0.994

On the integration on content, there is a significant difference between small and medium companies ($p = 0.027$) and medium and small companies ($p = 0.027$).

f. Relationship Between Company size and Strategy

The ANOVA table indicates that small, size, and large companies differ significantly on six types of strategy—Informing 3 (0.027), Responding 1 (0.031), Responding 2 (0.044), Involving 1 (0.025), Involving 2 (0.007), and Involving 3 (0.005). Informing 3 is the most apparent strategy used by medium companies (4.25), followed by large (4.14), and small companies (4.08). Responding 1 is mostly used by medium (4.01), small (3.93), and large companies (3.66). Responding 2 is mostly used by medium (4.19), small (4.05) and large companies (3.98). Involving 1 is mostly by medium (4.99), small (3.88), and large (3.71). Involving 2 is mostly used by medium (4.11), small (3.94) and large companies (3.84). At last, Involving 3 strategy is mostly used by medium companies (4.23), followed by small (4.05) and large companies (3.95). These differences are further assessed using post hoc analysis.

Table 5.123

One-way ANOVA analysis on Strategy

No	Goal	F-Value	Sig. Level	Mean		
				Small	Medium	Large
1	Informing 1	0.888	0.412	4.21	4.29	4.25
2	Informing 2	1.831	0.161	4.09	4.21	4.18
3	Informing 3	3.634	0.027*	4.08	4.25	4.14
4	Responding 1	3.493	0.031*	3.93	4.01	3.66
5	Responding 2	3.149	0.044*	4.05	4.19	3.98
6	Responding 3	2.405	0.091	3.90	4.02	3.80
7	Involving 1	3.703	0.025*	3.88	4.99	3.71
8	Involving 2	5.051	0.007*	3.93	4.11	3.84
9	Involving 3	5.331	0.005*	4.05	4.23	3.95

Table 5.124

Post hoc analysis on Informing 3

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.170	0.063	0.022*
	Small and Large	-0.064	0.102	0.899
Medium	Medium and Small	0.170	0.063	0.022*
	Medium and Large	0.106	0.102	0.652
Large	Large and Small	0.064	0.102	0.899
	Large and Medium	-0.106	0.102	0.652

On Informing 3, there is a difference between small and medium companies ($p = p.022$) and medium and small companies ($p = 0.022$).

Table 5.125

Post hoc analysis on Responding 1

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.079	0.082	0.709
	Small and Large	0.269	0.133	0.124
Medium	Medium and Small	0.079	0.082	0.709
	Medium and Large	0.347	0.132	0.026*
Large	Large and Small	-0.269	0.133	0.124
	Large and Medium	-0.347	0.132	0.026*

On Responding 1, there is a difference between medium and large companies ($p = 0.026$) and large and medium companies ($p = 0.026$).

Table 5.126

Post hoc analysis on Responding 2 (none are significant)

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.139	0.066	0.103
	Small and Large	0.066	0.107	0.900
Medium	Medium and Small	0.139	0.066	0.103
	Medium and Large	0.206	0.106	0.153
Large	Large and Small	-0.066	0.107	0.900
	Large and Medium	-0.206	0.106	0.153

However, the post hoc analysis shows no significant difference among companies sizes on Responding 2 strategy.

Table 5.127

Post hoc analysis on Involving 1

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.127	0.072	0.215
	Small and Large	0.162	0.117	0.417
Medium	Medium and Small	0.127	0.072	0.215
	Medium and Large	0.290	0.116	0.037*
Large	Large and Small	-0.162	0.117	0.417
	Large and Medium	-0.290	0.116	0.037*

On Involving 1, there is a difference between medium and large companies ($p = 0.037$) and large and medium companies ($p = 0.037$).

Table 5.128

Post hoc analysis on Involving 2

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.185	0.070	0.024*
	Small and Large	0.090	0.113	0.808
Medium	Medium and Small	0.185	0.070	0.024*
	Medium and Large	0.275	0.112	0.042*
Large	Large and Small	-0.090	0.113	0.808
	Large and Medium	-0.275	0.112	0.042*

On Involving 2, there are differences between small and medium ($p = 0.024$), medium and small ($p = 0.024$), medium and large ($p = 0.042$), and large and medium companies ($p = 0.042$).

Table 5.129

Post hoc analysis on Involving 3

Size		Mean Difference	Std. Error	Sig.
Small	Small and Medium	-0.176	0.067	0.026*
	Small and Large	0.106	0.108	0.692
Medium	Medium and Small	0.176	0.067	0.026*
	Medium and Large	0.282	0.107	0.026*
Large	Large and Small	-0.106	0.108	0.692
	Large and Medium	-0.282	0.107	0.026*

On Involving 3, there are differences between small and medium ($p = 0.026$), medium and small ($p = 0.026$), medium and large ($p = 0.026$), and large and medium companies ($p = 0.026$).

The post hoc analysis concludes that there is a relationship between company size and the strategies of CSR communication such as Informing 3, Responding 1, Involving 1, Involving 2, and Involving 3. On Informing 3, there is relationship between small and medium, and between medium and small companies. On Responding 1, there is a relationship between medium and small and large, and between large and medium companies. On Involving 1, there is a relationship between medium and large, and between

large and medium companies. On Involving 2, there is a difference between small and medium, medium and small, medium and large, and large and medium companies. On Involving 3, there is a relationship between small and medium, medium and small, medium and large, and large and medium companies.

Informing 3 is the most apparent strategy used by medium companies (4.25), followed by large (4.14), and small companies (4.08). Responding 1 is mostly used by medium (4.01), small (3.93), and large companies (3.66). Responding 2 is mostly used by medium (4.19), small (4.05) and large companies (3.98). Involving 1 is mostly used by medium (4.99), small (3.88), and large companies (3.71). Involving 2 is mostly used by medium (4.11), small (3.94) and large companies (3.84). At last, Involving 3 strategy is mostly used by medium companies (4.23), followed by small (4.05) and large companies (3.95). These differences are further assessed using post hoc analysis.

5.3.3.4.2. Relationship Between Management Type and CSR

Communication

a. Relationship Between Management Type and Goal

The ANOVA table indicates that international-chain, local-chain, and non-chain companies differ significantly on one goal of CSR communication—crisis resilience (0.011). Crisis resilience is the most apparent goal for international-chain companies (4.32), followed by non-chain (4.30), and local-chain companies (4.09). This difference is further assessed using post hoc analysis.

Table 5.130

One-way ANOVA analysis on Goal

No	Goal	F-Value	Sig. Level	Mean		
				International Chain	Local Chain	Non chain
1	Culture	1.753	0.174	4.43	4.23	4.33
2	Branding	0.544	0.581	4.29	4.17	4.23

3	Reputation	1.450	0.236	4.32	4.21	4.33
4	Publicity	0.957	0.385	4.39	4.20	4.28
5	Customer value	1.396	0.248	4.50	4.26	4.32
6	Employee commitment	0.796	0.452	4.36	4.25	4.33
7	Stakeholders relations	0.510	0.601	4.36	4.28	4.35
8	Company trust	0.483	0.617	4.43	4.35	4.31
9	Legitimacy	0.555	0.574	4.25	4.11	4.16
10	Crisis resilience	4.522	0.011*	4.32	4.09	4.30
11	New ideas	1.686	0.186	4.43	4.19	4.28
12	Development opportunity	0.856	0.427	4.43	4.30	4.38

Table 5.131

Post hoc analysis on crisis resilience

Management Types		Mean difference	Std. Error	Sig.
International-chain	Local-chain	0.227	0.147	0.323
	Non-chain	0.025	0.141	0.997
Local-chain	International-chain	-0.227	0.147	0.323
	Non-chain	-0.202	0.069	0.010*
Non-chain	International-chain	-0.025	0.141	0.997
	Local-chain	0.202	0.069	0.010*

The post hoc analysis shows that on crisis resilience, there is a difference between local-chain and non-chain companies ($p= 0.010$) and between non-chain and local-chain companies ($p = 0.010$).

Post hoc analysis concludes that there is a relationship between company management types and the crisis resilience goal of CSR communication. There is a relationship between local-chain and between non-chain and local-chain companies.

b. Relationship Between Management Type and Audience

The ANOVA table indicates that international-chain, local-chain, and non-chain companies differ significantly on CSR communication to two audience types—headquarters (0.000) and employees (0.004). Headquarters is the most apparent audience for international-chain companies (4.43), followed by local-chain (4.04), and non-chain companies (3.01). Employees is the most apparent audience for international-chain companies (4.57), followed by local-chain (4.27), and non-chain companies (4.22). These differences are further assessed using post hoc analysis.

Table 5.132

One-way ANOVA analysis on Audience

No	Goal	F-Value	Sig. Level	Mean		
				InternationalChain	Local Chain	Non chain
1	Owner/Investor	2.435	0.089	4.57	4.42	4.55
2	Headquarters	39.400	0.000*	4.43	4.04	3.01
3	Heads/Managers	1.837	0.160	4.64	4.39	4.41
4	Employees	3.067	0.047*	4.57	4.27	4.22
5	Customers	2.411	0.091	4.21	3.81	3.96
6	Suppliers	1.345	0.261	3.89	3.72	3.88
7	Public	2.060	0.128	4.07	3.75	3.94
8	Society	0.903	0.406	4.11	3.83	3.90
9	Government	0.362	0.697	3.93	3.92	4.00
10	NGOs	0.498	0.608	3.86	3.74	3.67
11	Business Associations	0.392	0.676	3.96	3.78	3.83
12	Educational Institutions	0.663	0.515	3.86	3.65	3.75
13	Media Companies	0.512	0.600	3.89	3.70	3.68

Table 5.133

Post hoc analysis on Headquarters

Management Types		Mean difference	Std. Error	Sig.
International-chain	Local-chain	0.385	0.281	0.433
	Non-chain	1.423	0.270	0.000*
Local-chain	International-chain	-0.385	0.281	0.433
	Non-chain	1.038	0.132	0.000*
Non-chain	International-chain	-1.423	0.270	0.000*
	Local-chain	-1.038	0.132	0.000*

The post hoc analysis shows that on headquarters, there is a significant difference between international-chain and non-chain companies ($p = 0.000$), local-chain and non-chain companies ($p = 0.000$), non-chain and international-chain companies ($p = 0.000$), and non-chain and local-chain companies ($p = 0.000$).

Table 5.134

Post hoc analysis on Employees

Management Types		Mean difference	Std. Error	Sig.
International-chain	Local-chain	0.301	0.148	0.121
	Non-chain	0.349	0.142	0.042*
Local-chain	International-chain	-0.301	0.148	0.121
	Non-chain	0.048	0.069	0.869
Non-chain	International-chain	-0.349	0.142	0.042*
	Local-chain	-0.048	0.069	0.869

The post hoc analysis shows that on employees, there is a significant difference between international-chain and non-chain companies ($p = 0.042$) and non-chain and international-chain companies ($p = 0.000$).

The post hoc analysis concludes that there is a relationship between company management types and audiences of CSR communication such as headquarters and employees. On headquarters, there is a relationship between international-chain and non-chain, local-chain and non-chain, non-chain and international-chain, and non-chain and

local-chain companies. On audience, there is a relationship between international-chain and non-chain and between non-chain and international-chain companies.

c. Relationship Between Management Type and Content

Table 5.135

One-way ANOVA analysis on Content

No	Goal	F-Value	Sig. Level	Mean		
				Intrntional Chain	Local Chain	Non-chain
1	New job	5.407	0.005*	4.14	4.32	4.48
2	Local supplier	3.111	0.045*	4.46	4.33	4.48
3	Green materials	1.218	0.297	4.61	4.50	4.59
4	Energy	2.005	0.136	4.68	4.43	4.51
5	Water	2.725	0.066	4.68	4.41	4.52
6	Garbage	3.900	0.021*	4.68	4.38	4.53
7	Recycling	4.625	0.010*	4.57	4.19	4.35
8	Trees	2.344	0.097	4.57	4.33	4.44
9	Cleaning	3.475	0.032*	4.50	4.30	4.47
10	Animals	2.278	0.103	4.54	4.20	4.25
11	Health	1.434	0.239	4.54	4.36	4.45
12	Training	3.646	0.027*	4.68	4.31	4.37
13	Religion	2.198	0.112	4.50	4.33	4.46
14	Leisure	1.515	0.221	4.39	4.19	4.29
15	Career	1.317	0.269	4.57	4.39	4.47
16	Salary	0.705	0.494	4.64	4.50	4.53
17	Local Staff	3.844	0.022*	4.29	4.26	4.44
18	Underage	1.777	0.170	4.57	4.43	4.55
19	Security	1.731	0.178	4.50	4.47	4.58
20	Racial discrimination	0.276	0.759	4.64	4.55	4.58
21	Local society	1.269	0.282	4.32	4.26	4.37
22	Public	1.189	0.305	4.32	4.22	4.32
23	NGOs	1.974	0.140	4.32	3.94	3.99
24	Quality	1.487	0.227	4.57	4.56	4.65
25	Privacy	0.187	0.829	4.61	4.55	4.56
26	Innovation	0.506	0.603	4.54	4.55	4.60

The ANOVA table indicates that international-chain, local-chain, and non-chain companies differ significantly on seven content types—new job (0.005), local supplier (0.045), garbage (0.021), recycling (0.010), public cleaning (0.032), training (0.027), and local staff (0.022). New job is the most apparent content communicated by non-chain companies (4.48) followed by local-chain (4.32) and international-chain companies (4.14). Local supplier is mostly communicated by non-chain (4.48), international-chain (4.46), and local-chain companies (4.33). Garbage is mostly communicated by international-chain (4.68), non-chain (4.53), and local-chain companies (4.38). Recycling is mostly communicated by international-chain (4.57), non-chain (4.35) and local-chain companies (4.38). Cleaning is mostly communicated by international-chain (4.50), non-chain (4.47) and local-chain companies (4.30). Training is mostly communicated by international-chain (4.68), non-chain (4.37) and local-chain companies (4.31). At last, local staff is the most apparent content communicated by non-chain companies (4.44), followed by international-chain (4.29) and local-chain companies (4.26). These seven content types are further assessed using post hoc analysis.

Table 5.136

Post hoc analysis on New Job

Management Types		Mean difference	Std. Error	Sig.
International-chain	Local-chain	-0.178	0.139	0.489
	Non-chain	-0.338	0.133	0.034*
Local-chain	International-chain	0.178	0.139	0.489
	Non-chain	-0.160	0.065	0.042*
Non-chain	International-chain	0.338	0.133	0.034*
	Local-chain	0.160	0.065	0.042*

The post hoc analysis shows that on new job, there is a significant difference between international-chain and non-chain companies ($p= 0.034$), local-chain and non-chain companies ($p = 0.042$), non-chain and international-chain companies ($p= 0.034$), and non-chain and local-chain companies ($p= 0.042$).

Table 5.137

Post hoc analysis on Local Suppliers

Management Types		Mean difference	Std. Error	Sig.
International-chain	Local-chain	0.137	0.135	0.670
	Non-chain	-0.020	0.129	0.998
Local-chain	International-chain	0.137	0.135	0.670
	Non-chain	0.157	0.063	0.039*
Non-chain	International-chain	0.020	0.129	0.998
	Local-chain	0.157	0.063	0.039*

On local suppliers, the analysis shows a significant difference between local-chain and non-chain companies ($p = 0.039$) and non-chain and local-chain companies ($p = 0.039$).

Table 5.138

Post hoc analysis on Garbag

Management Types		Mean difference	Std. Error	Sig.
International-chain	Local-chain	0.295	0.136	0.088
	Non-chain	0.145	0.130	0.605
Local-chain	International-chain	-0.295	0.136	0.088
	Non-chain	-0.150	0.064	0.055
Non-chain	International-chain	0.145	0.130	0.605
	Local-chain	0.150	0.064	0.055

There is no differences between the companies in communicating about garbage.

Table 5.139

Post hoc analysis on Recycling

Management Types		Mean difference	Std. Error	Sig.
International-chain	Local-chain	0.383	0.147	0.028*
	Non-chain	0.222	0.141	0.308
Local-chain	International-chain	-0.383	0.147	0.028*

	Non-chain	-0.160	0.069	0.060
Non-chain	International-chain	-0.222	0.141	0.308
	Local-chain	0.160	0.069	0.060

On recycling, there is a significant difference between international-chain and local-chain companies ($p = 0.028$) and between local-chain and international-chain companies ($p = 0.028$).

Table 5.140

Post hoc analysis on Cleaning

Management Types		Mean difference	Std. Error	Sig.
International-chain	Local-chain	0.198	0.140	0.399
	Non-chain	0.031	0.134	0.994
Local-chain	International-chain	-0.198	0.140	0.399
	Non-chain	-0.167	0.065	0.032*
Non-chain	International-chain	-0.031	0.134	0.356
	Local-chain	0.167	0.065	0.032*

On cleaning, there is a significant difference between local-chain and non-chain companies ($p = 0.032$) and non-chain and local-chain companies ($p = 0.032$).

Table 5.141

Post hoc analysis on Training

Management Types		Mean difference	Std. Error	Sig.
International-chain	Local-chain	0.370	0.137	0.021*
	Non-chain	0.309	0.132	0.057
Local-chain	International-chain	-0.370	0.137	0.021*
	Non-chain	-0.061	0.064	0.713
Non-chain	International-chain	-0.309	0.132	0.057
	Local-chain	0.061	0.064	0.713

On training, there is a significant difference between international-chain and local-chain companies ($p = 0.021$) and between local-chain and international-chain companies ($p = 0.042$).

Table 5.142

Post hoc analysis on Local Staff

Management Types		Mean difference	Std. Error	Sig.
International-chain	Local-chain	0.028	0.145	0.996
	Non-chain	-0.154	0.139	0.607
Local-chain	International-chain	-0.028	0.145	0.996
	Non-chain	-0.182	0.068	0.022*
Non-chain	International-chain	0.154	0.139	0.607
	Local-chain	0.182	0.168	0.022*

On local staff, there is a significant difference between local-chain and non-chain companies ($p = 0.022$) and non-chain and local-chain companies ($p = 0.022$).

The post hoc analysis concludes that company management types have a relationship with CSR communication content types, especially new job, local supplier, recycling public cleaning, training, and local staff. On new job, there is a relationship between international-chain and non-chain, local-chain and non-chain, non-chain and international-chain, and non-chain and local-chain companies. On local suppliers, there is a relationship between local-chain and non-chain and between non-chain and local-chain companies. On recycling, there is a relationship between international-chain and local-chain, and between local-chain and international-chain companies. On cleaning, there is a relationship between local-chain and non-chain, and between non-chain and local-chain companies. On training, there is a relationship between international-chain and local-chain, and between local-chain and international-chain companies. On local staff, there is a relationship between local-chain and non-chain, and between non-chain and local-chain companies.

d. Relationship Between Management Type and Channels

The ANOVA table indicates that international-chain, local-chain, and non-chain companies differ significantly on two channels—report (0.024) and internal system (0.042). Report is the most apparent channel used by non-chain companies (4.41), followed by international-chain companies (4.43) and local-chain companies (4.23). Internal system is mostly used by international-chain companies (4.50), followed by non-chain companies (4.20) and local-chain companies (4.12). These differences are further assessed using post hoc analysis.

Table 5.143

One-way ANOVA analysis on Channels

No	Goal	F-Value	Sig. Level	Mean		
				International	Local	Non-chain
1	Report	3.749	0.024*	4.43	4.23	4.41
2	CSR report	1.774	0.171	4.36	4.13	4.24
3	Magazine	0.182	0.833	3.75	3.64	3.65
4	Newspaper	0.820	0.441	3.46	3.62	3.69
5	Brochure	1.130	0.324	3.82	3.81	3.67
6	Memo	0.169	0.844	3.89	3.79	3.83
7	Announcement board	0.669	0.513	4.04	3.88	3.97
8	CSR board	0.615	0.541	3.79	3.87	3.95
9	Letters	0.191	0.826	3.68	3.79	3.80
10	Press release	0.923	0.398	3.82	3.70	3.60
11	TV	2.733	0.066	3.29	3.79	3.77
12	Radio	1.805	0.166	3.43	3.81	3.71
13	Telephone	1.580	0.854	3.64	3.75	3.74
14	Website	0.887	0.413	4.36	4.21	4.18
15	Email	2.843	0.059	4.32	4.04	3.92
16	Social media	2.165	0.116	4.61	4.33	4.44
17	Internal system	3.191	0.042*	4.50	4.12	4.20
18	Meeting	1.036	0.356	4.36	4.16	4.22
19	Training	1.860	0.830	4.00	3.98	4.03

20	CSR as communication	2.936	0.092	4.50	4.20	4.28
21	Local employees	1.557	0.212	4.36	4.10	4.17
22	Employees	1.212	0.299	4.39	4.18	4.21
23	WOM	0.276	0.759	4.07	3.99	3.95
24	Community head	0.881	0.415	4.00	3.86	3.97
25	Foundations	0.797	0.451	3.96	3.74	3.71

Table 5.144

Post hoc analysis on Report

Management Types		Mean difference	Std. Error	Sig.
International-chain	Local-chain	0.196	0.144	0.435
	Non-chain	0.015	0.138	0.999
Local-chain	International-chain	-0.196	0.144	0.435
	Non-chain	-0.181	0.067	0.022*
Non-chain	International-chain	-0.105	0.138	0.966
	Local-chain	0.181	0.067	0.022*

The post hoc analysis shows that on report, there is a significant difference between local-chain and non-chain companies ($p = 0.022$), and between non-chain and local-chain companies ($p = 0.022$).

Table 5.145

Post hoc analysis on Intranet

Management Types		Mean difference	Std. Error	Sig.
International-chain	Local-chain	0.381	0.152	0.037
	Non-chain	0.304	0.145	0.108
Local-chain	International-chain	-0.381	0.152	0.037*
	Non-chain	-0.077	0.071	0.625
Non-chain	International-chain	-0.304	0.145	0.108
	Local-chain	0.077	0.071	0.625

On intranet, there is a significant difference between local-chain and international-chain companies ($p = 0.037$).

The post hoc analysis concludes that there is a relationship between company management type and channel of CSR communication—report and internal system/intranet. On report, there is a relationship between local-chain and non-chain, and between non-chain and local-chain companies. On intranet, there is a relationship between local-chain and international-chain companies.

e. Relationship Between Management Type and Integration

The ANOVA table indicates that international-chain, local-chain, and non-chain companies differ significantly on one type of integration—photo integration (0.036). These differences are then further assessed using post hoc analysis. Photo integration is the most apparent integration conducted by international-chain companies (4.39), followed by non-chain companies (4.26), and local-chain companies (4.11). This difference is further assessed using post hoc analysis.

Table 5.146

One-way ANOVA analysis on Integration

No	Goal	F-Value	Sig. Level	Mean		
				Internation alchain	Local chain	Non- chain
1	Integration betweendep.	2.409	0.091	4.46	4.25	4.38
2	Information integration	1.329	0.266	4.43	4.25	4.34
3	Photo integration	3.337	0.036*	4.39	4.11	4.26
4	Continued integration	0.393	0.675	4.29	4.16	4.16
5	Content integration	2.151	0.117	4.36	4.14	4.27

Table 5.147

Post hoc analysis on photo integration

Management Types		Mean difference	Std. Error	Sig.
International-chain	Local-chain	0.286	0.144	0.135
	Non-chain	0.138	0.138	0.683
Local-chain	International-chain	-0.286	0.144	0.135
	Non-chain	-0.148	0.067	0.083
Non-chain	International-chain	-0.138	0.138	0.683
	Local-chain	0.148	0.067	0.083

The post hoc analysis indicates no differences between the companies on the photointegration. The post hoc analysis concludes that there is no relationship between company management type and integration of CSR communication.

f. Relationship Between Management Type and Strategy

The ANOVA table indicates no significant difference between international- chain, local-chain, and non-chain companies on the use of strategy in CSR communication. Therefore, no further post hoc analysis is needed. It can be confirmed that there is no relationship between management type and strategy of CSR communication.

Table 5.148

One-way ANOVA analysis on Strategy

No	Goal	F-Value	Sig. Level	Mean		
				International	Local	Non-chain
1	Informing 1	0.620	0.538	4.11	4.26	4.26
2	Informing 2	0.373	0.689	4.14	4.12	4.18
3	Informing 3	0.363	0.696	4.18	4.13	4.19
4	Responding 1	0.755	0.470	3.75	3.97	3.94
5	Responding 2	0.861	0.424	4.11	4.04	4.13
6	Responding 3	1.118	0.328	3.79	3.91	3.98
7	Involving 1	0.225	0.798	3.82	3.92	3.92
8	Involving 2	0.739	0.478	3.93	3.96	4.04
9	Involving 3	2.152	0.117	4.11	4.03	4.17

5.3.3.4.3. Relationship Between Ownership Type and CSR Communication

a. Relationship Between Ownership Type and Goals

The ANOVA table indicates that foreign-, local-, combined-, and state-owned companies differ significantly on the five goals of CSR communication—culture (0.004), branding (0.025), reputation (0.027), new ideas (0.003), and legitimacy (0.039). Culture is the most apparent goal of combined-owned companies with a mean of 4.53, followed by local-owned (4.26), state-owned (4.25), and foreign-owned companies (4.23). Branding is mostly used by combined- (4.42), state- (4.25), foreign- (4.23), and local- owned companies (4.16). Reputation is mostly used by combined- (4.49), foreign- (4.26) and local-

and state-owned companies (both 4.25). Legitimacy is mostly used by combined- (4.39), local- (4.10), foreign- (4.03), and state-owned companies (3.75). At last, new ideas are most apparent content of CSR communication by state-owned companies (4.50), followed by combined- (4.45), local- (4.22), and foreign-owned companies (4.20). These differences are further assessed using post hoc analysis.

Table 5.149
One-way ANOVA analysis on Goal

No	Goal	F-Value	Sig. Level	Mean			
				Foreign	Local	Combined	State
1	Culture	4.549	0.004*	4.23	4.26	4.53	4.25
2	Branding	3.142	0.025*	4.23	4.16	4.42	4.25
3	Reputation	3.095	0.027*	4.26	4.25	4.49	4.25
4	Publicity	1.311	0.270	4.14	4.23	4.38	4.25
5	Customer value	2.224	0.084	4.31	4.27	4.45	4.75
6	Employee commitment	2.180	0.089	4.29	4.27	4.46	4.00
7	Stakeholder relations	0.818	0.484	4.29	4.31	4.43	4.25
8	Company trust	0.732	0.533	4.31	4.31	4.42	4.25
9	Legitimacy	4.674	0.003*	4.03	4.10	4.39	3.75
10	Crisis resilience	1.992	0.114	4.11	4.21	4.39	4.25
11	New ideas	2.814	0.039*	4.20	4.22	4.45	4.50
12	Development opportunity	2.285	0.078	4.29	4.32	4.51	4.50

Table 5.150

Post hoc analysis on Culture

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.027	0.122	1.000
	Combined	-0.306	0.135	0.137
	State	-0.021	0.364	1.000
Local	Foreign	0.027	0.122	1.000
	Combined	-0.279	0.077	0.002*
	State	0.005	0.347	1.000
Combined	Foreign	0.306	0.135	0.137
	Local	0.279	0.077	0.002*
	State	0.285	0.352	0.961
State	Foreign	0.021	0.364	0.100
	Local	-0.005	0.347	0.100
	Combined	-0.285	0.352	0.961

The post hoc analysis shows that on culture, there is a significant difference between local- and combined-owned companies ($p = 0.002$), and combined- and local-owned companies ($p = 0.002$).

Table 5.151

Post hoc analysis on Branding

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.064	0.129	0.997
	Combined	-0.187	0.144	0.722
	State	-0.021	0.386	1.000
Local	Foreign	-0.063	0.129	0.997
	Combined	-0.251	0.082	0.014*
	State	-0.085	0.368	1.000
Combined	Foreign	0.187	0.144	0.722
	Local	0.251	0.082	0.014*
	State	0.166	0.373	0.998
State	Foreign	0.021	0.368	1.000
	Local	0.085	0.368	1.000
	Combined	-0.166	0.373	0.998

On branding, there is a significant difference between local- and combined-owned companies ($p = 0.014$), and combined- and local-owned companies ($p = 0.014$).

Table 5.152
Post hoc analysis on Reputation

Ownership Types		Mean Difference	Std. Error	Sig.
Foreign	Local	0.010	0.124	1.000
	Combined	-0.228	0.138	0.463
	State	0.007	0.371	1.000
Local	Foreign	-0.010	0.124	1.000
	Combined	-0.238	0.079	0.015*
	State	-0.003	0.353	1.000
Combined	Foreign	0.228	0.138	0.463
	Local	0.238	0.079	0.015*
	State	0.235	0.358	0.986
State	Foreign	-0.007	0.371	1.000
	Local	0.003	0.353	1.000
	Combined	-0.235	0.358	0.986

On reputation, there is a significant difference between local- and combined-owned companies ($p = 0.015$) and between combined- and local-owned companies ($p = 0.015$).

Table 5.153
Post hoc analysis on Legitimacy

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.074	0.130	0.993
	Combined	-0.358	0.145	0.080
	State	0.279	0.390	0.979
Local	Foreign	0.075	0.130	0.993
	Combined	-0.283	0.082	0.004
	State	0.353	0.371	0.918
Combined	Foreign	0.358	0.145	0.080
	Local	0.283	0.082	0.004
	State	0.636	0.376	0.437

State	Foreign	-0.279	0.390	0.979
	Local	-0.353	0.371	0.918
	Combined	-0.636	0.376	0.437

On legitimacy, there is a significant difference between local and combined companies ($p = 0.004$), between combined and local companies ($p = 0.004$).

Table 5.154

Post hoc analysis on New Ideas

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.019	0.129	1.000
	Combined	-0.246	0.143	0.417
	State	-0.300	0.384	0.967
Local	Foreign	0.019	0.129	1.000
	Combined	-0.226	0.081	0.033*
	State	-0.281	0.366	0.970
Combined	Foreign	0.246	0.143	0.417
	Local	0.226	0.081	0.033*
	State	-0.054	0.371	0.100
State	Foreign	0.300	0.384	0.967
	Local	0.281	0.366	0.970
	Combined	0.054	0.371	1.000

On new ideas, there is a significant difference between local- and combined- owned companies ($p = 0.033$), and combined- and local-owned companies ($p = 0.033$). The post hoc analysis concludes that there is a relationship between company ownership types and goals of CSR communication, especially culture, branding, reputation, new ideas, and legitimacy. On culture, there is a relationship between local- and combined-, and between combined- and local-owned companies. On branding, there is a relationship between local- and combined-, and between combined- and local-owned companies. On reputation, there is a relationship between local- and combined-, and between combined- and local-owned companies. On legitimacy, there is a significant difference between local- and combined-, and between combined- and local-owned companies.

b. Relationship Between Ownership Type and Audience

The ANOVA table indicates that foreign-, local-, combined-, and state-owned companies differ significantly on audience types of CSR communication—owner (0.008), headquarters (0.000), customers (0.001), suppliers (0.000), public (0.000), society (0.013), government (0.020), NGOs (0.000), business institutions (0.011), educational institutions (0.005), and media (0.027). Owner is most apparent audience for combined-owned companies (4.70) followed by state- (4.50), local- (4.47), and foreign- owned companies (4.37). Headquarters is used by foreign- (3.60), state- (3.75), local- (3.58), and combined-owned companies (2.60). Customer is mostly used by combined- (4.38), state- (4.00), foreign- (3.89), and local-owned companies (3.83). Supplier is mostly used by combined- (4.20), local- (3.77), foreign- (3.54), and state-owned companies (3.25). Public is mostly used by combined- (4.33), local- (3.79), foreign- (3.71), and state-owned companies (3.75). Society is mostly used by combined- (4.18), state- (4.00), local- (3.82), and foreign-owned companies (3.71). Government is mostly used by combined- (4.14), local- (3.82), foreign- (3.69), and state-owned companies (3.50). NGO is mostly used by combined- (4.04), local- (3.65), foreign- (3.40), and state-owned companies (2.50). Business association is mostly used by combined- (4.12), foreign- (3.83), local- (3.75), and state-owned companies (3.25). Educational institution is mostly used by combined- (4.01), local- (3.67), foreign- (3.63), and state-owned companies (2.50). At last, media is the most apparent audience for CSR communication by combined-owned companies (3.98), followed by foreign- (3.77), local- (3.62), and state-owned companies (3.50). These differences are further assessed using post hoc analysis.

Table 5.154

One-way ANOVA analysis on Audience

No	Goal	F-Value	Sig. Level	Mean			
				Foreign	Local	Combined	State
1	Owner/Investor	4.029	0.008*	4.37	4.47	4.70	4.50
2	Headquarters	12.865	0.000*	3.60	3.58	2.60	3.75
3	Heads/Manager	0.548	0.650	4.40	4.40	4.49	4.25
4	Employees	1.362	0.254	4.20	4.23	4.38	4.50
5	Customers	5.817	0.001*	3.89	3.83	4.30	4.00
6	Suppliers	6.234	0.000*	3.54	3.77	4.20	3.25
7	Public	7.574	0.000*	3.71	3.79	4.33	3.75
8	Society/Community	3.611	0.013*	3.71	3.82	4.18	4.00
9	Government	3.311	0.020*	3.69	3.82	4.14	3.50
10	NGOs	6.578	0.000*	3.40	3.65	4.04	2.50
11	Business Associat.	3.738	0.011*	3.83	3.75	4.12	3.25
12	Educational Institu.	4.393	0.005*	3.63	3.67	4.01	2.50
13	Media Company	3.089	0.027*	3.77	3.62	3.98	3.50

Table 5.155

Post hoc analysis on Owner

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.100	0.114	0.942
	Combined	-0.332	0.126	0.052
	State	-0.129	0.340	0.999
Local	Foreign	0.100	0.114	0.942
	Combined	-0.231	0.072	0.008*
	State	-0.028	0.323	1.000
Combined	Foreign	0.332	0.126	0.052

	Local	0.231	0.072	0.008*
	State	0.203	0.328	0.990
State	Foreign	0.129	0.340	0.999
	Local	0.028	0.323	1.000
	Combined	-0.203	0.328	0.990

The post hoc analysis shows that on owner, there is a significant difference between local- and combined-owned companies ($p = 0.008$), and between combined- and local-owned companies ($p = 0.008$).

Table 5.156

Post hoc analysis on Headquarters

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.023	0.251	1.000
	Combined	0.996	0.279	0.002*
	State	-0.150	0.751	1.000
Local	Foreign	-0.023	0.251	1.000
	Combined	0.973	0.159	0.000*
	State	-0.173	0.715	1.000
Combined	Foreign	-0.996	0.279	0.002*
	Local	-0.973	0.159	0.000*
	State	10.146	0.725	0.517
State	Foreign	0.150	0.751	1.000
	Local	0.173	0.715	1.000
	Combined	10.146	0.725	0.517

On headquarters, there is a significant difference between foreign- and combined-owned companies ($p = 0.002$), local- and combined-owned companies ($p = 0.000$), combined- and foreign-owned companies ($p = 0.002$), and combined- and local-owned companies ($p = 0.000$).

Table 5.157

Post hoc analysis on Customer

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.056	0.177	1.000
	Combined	-0.411	0.197	0.202
	State	-0.114	0.530	1.000
Local	Foreign	-0.056	0.177	1.000
	Combined	-0.467	0.112	0.000*
	State	-0.170	0.504	1.000
Combined	Foreign	0.411	0.197	0.202
	Local	0.467	0.112	0.000*
	State	0.297	0.511	0.993
State	Foreign	0.114	0.530	1.000
	Local	0.170	0.504	1.000
	Combined	-0.297	0.511	0.993

On customers, there is a significant difference between local- and combined-owned companies ($p = 0.002$), and between combined- and local-owned companies ($p = 0.000$).

Table 5.158

Post hoc analysis on Suppliers

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.223	0.180	0.770
	Combined	-0.655	0.200	0.007*
	State	0.293	0.539	0.995
Local	Foreign	0.223	0.180	0.770
	Combined	-0.433	0.114	0.001*
	State	0.515	0.514	0.897
Combined	Foreign	0.655	0.200	0.007*
	Local	0.433	0.114	0.001*
	State	0.948	0.521	0.349
State	Foreign	-0.293	0.539	0.995
	Local	-0.515	0.514	0.897
	Combined	-0.948	0.521	0.349

On suppliers, there is a significant difference between foreign- and combined- ($p = 0.007$), local- and combined- ($p = 0.001$), combined- and foreign- ($p = 0.007$), and combined- and local-owned companies ($p = 0.001$).

Table 5.159

Post hoc analysis on General Public

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.077	0.182	0.999
	Combined	-0.612	0.202	0.016*
	State	-0.036	0.545	1.000
Local	Foreign	0.077	0.182	0.999
	Combined	-0.535	0.115	0.000*
	State	0.041	0.519	1.000
Combined	Foreign	0.612	0.202	0.016*
	Local	0.535	0.115	0.000*
	State	0.577	0.526	0.852
State	Foreign	0.036	0.545	1.000
	Local	-0.041	0.519	1.000
	Combined	-0.577	0.526	0.852

On general public, there is a significant difference between local- and combined- ($p = 0.000$), combined- and local- ($p = 0.000$), foreign- and combined- ($p = 0.016$), and combined- and foreign-owned companies ($p = 0.016$).

Table 5.160

Post hoc analysis on Society

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.110	0.179	0.990
	Combined	-0.464	0.199	0.115
	State	-0.286	0.536	0.995
Local	Foreign	0.110	0.179	0.990
	Combined	-0.353	0.113	0.012*
	State	-0.175	0.510	1.000
Combined	Foreign	0.464	0.199	0.115
	Local	0.353	0.113	0.012*

	State	0.178	0.518	1.000
State	Foreign	0.286	0.536	0.995
	Local	0.175	0.510	1.000
	Combined	-0.178	0.518	1.000

On society, there is a significant difference between local- and combined-owned companies ($p = 0.012$), and combined- and local-owned companies ($p = 0.012$).

Table 5.161

Post hoc analysis on Government

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.143	0.177	0.972
	Combined	-0.453	0.197	0.124
	State	0.186	0.530	1.000
Local	Foreign	0.134	0.177	0.972
	Combined	-0.319	0.112	0.027*
	State	0.320	0.504	0.989
Combined	Foreign	0.453	0.197	0.124
	Local	0.319	0.112	0.027*
	State	0.639	0.512	0.761
State	Foreign	-0.186	0.530	1.000
	Local	-0.320	0.504	0.989
	Combined	-0.639	0.512	0.761

On governments, there is a significant difference between local- and combined-owned companies ($p = 0.027$), and between combined- and local-owned companies ($p = 0.027$).

Table 5.162

Post hoc analysis on NGOs

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.255	0.184	0.662
	Combined	-0.640	0.204	0.011*
	State	0.900	0.549	0.474

Local	Foreign	0.255	0.184	0.662
	Combined	-0.385	0.116	0.006*
	State	1.155	0.523	0.154
Combined	Foreign	0.640	0.204	0.011*
	Local	0.385	0.116	0.006*
	State	0.540	0.530	0.023*
State	Foreign	-0.900	0.549	0.474
	Local	-1.155	0.523	0.154
	Combined	-1.540	0.530	0.023*

On NGOs, there are significant differences between local- and combined-owned companies ($p = 0.006$), combined- and local-owned companies ($p = 0.006$), foreign- and combined-owned companies ($p = 0.011$), combined- and foreign-owned companies ($p = 0.011$), combined- and state-owned companies ($p = 0.023$), and state- and combined-owned companies ($p = 0.023$).

Table 5.163
Post hoc analysis on Business Institutions

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.079	0.184	0.999
	Combined	-0.290	0.205	0.640
	State	0.579	0.551	0.876
Local	Foreign	-0.079	0.184	0.999
	Combined	-0.369	0.117	0.010*
	State	0.500	0.525	0.917
Combined	Foreign	0.290	0.205	0.640
	Local	-0.369	0.117	0.010*
	State	0.869	0.532	0.479
State	Foreign	-0.579	0.551	0.876
	Local	-0.500	0.529	0.917
	Combined	-0.869	0.532	0.479

On business institutions, there is a significant difference between local- and combined-owned companies ($p = 0.010$), and between combined- and local-owned companies ($p = 0.010$).

Table 5.164

Post hoc analysis on Educational Institutions

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.042	0.193	1.000
	Combined	-0.381	0.214	0.374
	State	1.129	0.576	0.267
Local	Foreign	0.042	0.193	1.000
	Combined	-0.340	0.122	0.033*
	State	1.170	0.548	0.184
Combined	Foreign	0.381	0.214	0.374
	Local	0.340	0.122	0.033*
	State	1.510	0.556	0.040
State	Foreign	-1.129	0.576	0.267
	Local	-1.170	0.548	0.184
	Combined	-1.510	0.556	0.040*

On educational institutions, there is a significant difference between local and combined companies ($p = 0.033$), combined and local companies ($p = 0.033$), and between state and combined companies ($p = 0.040$).

Table 5.165

Post hoc analysis on Media

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.153	0.191	0.963
	Combined	-0.209	0.212	0.905
	State	0.271	0.571	0.998
Local	Foreign	-0.153	0.191	0.963
	Combined	-0.362	0.121	0.017*
	State	0.119	0.543	1.000
Combined	Foreign	0.209	0.212	0.905
	Local	0.362	0.121	0.017*
	State	0.480	0.551	0.945
State	Foreign	-0.271	0.571	0.998
	Local	-0.119	0.543	1.000
	Combined	-0.480	0.551	0.945

On media, there is a significant difference between local- and combined-owned companies ($p = 0.017$) and between combined- and local-owned companies ($p = 0.017$).

The post hoc analysis concludes that there is a relationship between company ownership types and audience type of CSR communication, especially owner, headquarters, customers, suppliers, public, society, government, NGO, business institutions, educational institutions, and media.

On owner, there is a relationship between local- and combined-, and between combined- and local-owned companies. On headquarters, there is a relationship between foreign- and combined-, local- and combined-, combined- and foreign-, and combined- and local-owned companies. On customers, there is a relationship between local- and combined-, and between combined- and local-owned companies. On suppliers, there is a relationship between foreign- and combined-, local- and combined-, combined- and foreign-, and combined- and local-owned companies. On public, there is a relationship between local- and combined-, combined- and local-, foreign- and combined-, and combined- and foreign-owned companies. On society, there is a relationship between local- and combined-, and between combined- and local-owned companies. On governments, there is a relationship between local- and combined- and between combined- and local-owned companies. On NGOs, there is a highly significant difference between local- and combined-owned companies ($p = 0.006$) and between combined- and local-owned companies ($p = 0.006$). There is a significant difference between foreign- and combined-owned companies ($p = 0.011$), and between combined- and foreign-owned companies ($p = 0.011$), combined- and state-owned companies ($p = 0.023$), and between state- and combined-owned companies ($p = 0.023$). On business institutions, there is a relationship between local- and combined-, and between combined- and local-owned companies. On educational institutions, there is a relationship between local- and combined-, combined- and local-, and state- and combined-owned companies.

c. Relationship between Ownership Type and Content

The ANOVA table indicates that foreign-, local-, combined-, and state-owned companies differ significantly on 12 types of content of CSR communication—new job (0.029), local suppliers (0.020), energy (0.003), recycling (0.012), public cleaning (0.005), religion (0.010), leisure (0.001), career (0.002), salary (0.004), local staff (0.004), local society (0.037), and NGOs (0.003).

New job is the most apparent content used by combined-owned companies (4.59), followed by state- (4.50), foreign- (4.43), and local-owned companies (4.37). Local supplier is mostly used by state- (4.75), combined- (4.60), local- (4.40), and foreign-owned companies (4.31). Energy is mostly used by state- (5.00), combined- (4.69), foreign, (4.46), and local-owned companies (4.44). Recycling is mostly used by combined- (4.50), foreign- (4.29), local- (4.27), and state-owned companies (3.75). Cleaning is mostly used by combined- (4.63), state- (4.50), local- (4.38), and foreign- owned companies (4.29). Religion is mostly used by combined- (4.62), state- (4.50), local- (4.37), and foreign-owned companies (3.34). Leisure is mostly used by state- (4.75), combined- (4.50), foreign- (4.23), and local-owned companies (4.21). Career is mostly used by state- (5.00), combined- (4.64), foreign- (4.49), and local-owned companies (4.39). Salary is mostly used by state- (5.00), combined- (4.69), foreign- (4.60), and local-owned companies (4.47). Local staff is the most apparent content communicated by combined- (4.57), state- (4.50), foreign- (4.37), and local-owned companies (4.32). Local society is mostly used by state- (4.75), combined- (4.49), foreign- (4.34), and local-owned companies (4.29). At last, NGOs is the most apparent content communicated by combined- (4.29), state- (4.25), foreign- (4.03), and local- owned companies (3.91). These differences are further assessed using post hoc analysis.

Table 5.166

One-way ANOVA analysis on Content

No	Content	F-Value	Sig.Level l	Mean			
				Foreign	Local	Combined	State
1	New job	3.036	0.029*	4.43	4.37	4.59	4.50
2	Local supplier	3.314	0.020*	4.31	4.40	4.60	4.75
3	Green materials	2.127	0.096	4.57	4.54	4.69	4.25
4	Energy	4.820	0.003*	4.46	4.44	4.69	5.00
5	Water	2.486	0.060	4.46	4.46	4.65	4.50
6	Garbage	2.447	0.063	4.46	4.47	4.63	4.00
7	Recycling	3.669	0.012*	4.29	4.27	4.50	3.75
8	Trees	2.320	0.074	4.34	4.39	4.55	4.00
9	Cleaning	4.361	0.005*	4.29	4.38	4.63	4.50
10	Animals	0.609	0.610	4.23	4.26	4.23	4.75
11	Health	1.429	0.233	4.46	4.40	4.54	4.25
12	Training	1.594	0.190	4.43	4.33	4.47	4.75
13	Religion	3.837	0.010*	4.34	4.37	4.62	4.50
14	Leisure	5.455	0.001*	4.23	4.21	4.50	4.75
15	Career	5.130	0.002*	4.49	4.39	4.64	5.00
16	Salary	4.439	0.004*	4.60	4.47	4.69	5.00
17	Local Staff	3.381	0.004*	4.37	4.32	4.57	4.50
18	Underage	2.199	0.087	4.63	4.47	4.61	5.00
19	Security	0.872	0.455	4.51	4.52	4.63	4.50
20	Race	2.956	0.052	4.49	4.55	4.70	5.00
21	Local Society	2.842	0.037*	4.34	4.29	4.49	4.75
22	Public	1.349	0.258	4.34	4.26	4.37	4.75

23	NGOs	4.592	0.003*	4.03	3.91	4.29	4.25
24	Quality	1.555	0.199	4.60	4.60	4.70	5.00
25	Privacy	0.858	0.463	4.63	4.56	4.58	5.00
26	Innovation	1.230	0.298	4.51	4.57	4.64	4.59

Table 5.167

Post hoc analysis on New Job

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.063	0.120	1.000
	Combined	-0.165	0.133	1.000
	State	-0.071	0.359	1.000
Local	Foreign	-0.063	0.120	1.000
	Combined	-0.228	0.076	0.017*
	State	-0.134	0.342	1.000
Combined	Foreign	0.165	0.133	1.000
	Local	0.228	0.076	0.017*
	State	0.094	0.346	1.000
State	Foreign	0.071	0.359	1.000
	Local	0.134	0.342	1.000
	Combined	-0.094	0.346	1.000

The post hoc analysis shows that on new job, there is a significant difference between local- and combined-owned companies ($p = 0.017$), and between combined- and local-owned companies ($p = 0.017$).

Table 5.168

Post hoc analysis on Local Suppliers

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.085	0.116	0.976
	Combined	-0.290	0.129	0.140
	State	-0.436	0.346	0.754
Local	Foreign	0.085	0.116	0.976
	Combined	-0.204	0.073	0.032*

	State	-0.351	0.330	0.869
Combined	Foreign	0.290	0.129	0.140
	Local	0.204	0.073	0.032*
	State	-0.146	0.334	0.999
State	Foreign	0.436	0.346	0.754
	Local	0.351	0.330	0.869
	Combined	0.146	0.334	0.999

On local suppliers, there is a significant difference between local- and combined-owned companies ($p = 0.032$), and between combined- and local-owned companies ($p = 0.032$).

Table 5.169
Post hoc analysis on Energy

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.016	0.115	1.000
	Combined	-0.236	0.128	0.336
	State	-0.543	0.345	0.522
Local	Foreign	-0.016	0.115	1.000
	Combined	-0.252	0.073	0.004*
	State	-0.559	0.328	0.428
Combined	Foreign	0.236	0.128	0.336
	Local	0.252	0.073	0.004*
	State	-0.307	0.333	0.929
State	Foreign	0.543	0.345	0.522
	Local	0.559	0.328	0.428
	Combined	0.307	0.333	0.929

On energy, there is a significant difference between local- and combined-owned companies ($p = 0.004$) and between combined- and local-owned companies ($p = 0.004$).

Table 5.170

Post hoc analysis on public cleaning

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.091	0.120	0.972
	Combined	-0.348	0.133	0.053
	State	-0.214	0.358	0.992
Local	Foreign	0.091	0.120	0.972
	Combined	-0.257	0.076	0.004*
	State	-0.124	0.341	0.999
Combined	Foreign	0.348	0.133	0.053
	Local	0.257	0.076	0.004*
	State	0.134	0.345	0.999
State	Foreign	0.214	0.358	0.992
	Local	0.124	0.341	0.999
	Combined	-0.134	0.345	0.999

On public cleaning, there is a significant difference between local- and combined-owned companies ($p = 0.004$) and between combined- and local-owned companies ($p = 0.004$).

Table 5.171

Post hoc analysis on Religion

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.031	0.119	1.000
	Combined	-0.281	0.133	0.190
	State	-0.157	0.357	0.998
Local	Foreign	0.031	0.119	1.000
	Combined	-0.250	0.076	0.006*
	State	-0.126	0.340	0.999
Combined	Foreign	0.281	0.133	0.190
	Local	0.250	0.076	0.006*
	State	0.124	0.345	1.000
State	Foreign	0.157	0.357	0.998
	Local	0.126	0.340	0.999
	Combined	-0.124	0.345	1.000

On religion, there is a significant difference between local- and combined-owned companies ($p = 0.006$), and between combined- and local-owned companies ($p = 0.006$).

Table 5.172

Post hoc analysis on Leisure

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.022	0.121	1.000
	Combined	-0.266	0.134	0.254
	State	-0.521	0.361	0.621
Local	Foreign	-0.022	0.121	1.000
	Combined	-0.289	0.176	0.001*
	State	-0.544	0.344	0.517
Combined	Foreign	0.266	0.134	0.254
	Local	0.289	0.076	0.001*
	State	-0.255	0.349	0.976
State	Foreign	0.521	0.361	0.621
	Local	0.544	0.344	0.517
	Combined	0.255	0.349	0.976

On the leisure, local- and combined-owned companies ($p = 0.001$), and between combined- and local-owned companies ($p = 0.001$).

Table 5.173

Post hoc analysis on Career

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.094	0.113	0.956
	Combined	-0.158	0.126	0.758
	State	-0.514	0.339	0.565
Local	Foreign	-0.094	0.113	0.956
	Combined	-0.252	0.072	0.003*
	State	-0.608	0.323	0.310
Combined	Foreign	0.158	0.126	0.758
	Local	0.252	0.072	0.003*
	State	-0.356	0.328	0.856
State	Foreign	-0.514	0.339	0.565
	Local	0.608	0.323	0.310
	Combined	0.356	0.328	0.856

On career, there is a significant difference between local- and combined-owned companies ($p = 0.003$), and combined- and local-owned companies ($p = 0.003$).

Table 5.174

Post hoc analysis on Salary

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.126	0.108	0.810
	Combined	-0.093	0.120	0.968
	State	-0.400	0.322	0.763
Local	Foreign	-0.126	0.108	0.810
	Combined	-0.219	0.068	0.008*
	State	-0.526	0.306	0.418
Combined	Foreign	0.093	0.120	0.968
	Local	0.219	0.068	0.008*
	State	-0.307	0.311	0.904
State	Foreign	0.400	0.322	0.763
	Local	0.526	0.306	0.418
	Combined	0.308	0.311	0.904

On salary, there is a significant difference between local- and combined-owned companies ($p = 0.008$) and between combined- and local-owned companies ($p = 0.008$).

Table 5.175

Post hoc analysis on Local Staff

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.047	0.125	0.999
	Combined	-0.203	0.138	0.604
	State	-0.129	0.372	1.000
Local	Foreign	-0.047	0.125	0.999
	Combined	-0.250	0.079	0.010*
	State	-0.175	0.355	0.997
Combined	Foreign	0.203	0.138	0.604
	Local	0.250	0.079	0.010*
	State	0.074	0.360	1.000

State	Foreign	0.129	0.372	1.000
	Local	0.175	0.355	0.997
	Combined	-0.074	0.360	1.000

On local staff, there is a significant difference between local- and combined- owned companies ($p = 0.010$) and between combined- and local-owned companies ($p = 0.010$).

Table 5.176

Post hoc analysis on Local Society

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.054	0.118	0.998
	Combined	-0.142	0.131	0.857
	State	-0.407	0.352	0.819
Local	Foreign	-0.054	0.118	0.998
	Combined	-0.196	0.075	0.051
	State	-0.461	0.336	0.671
Combined	Foreign	0.142	0.131	0.857
	Local	0.196	0.051	0.051
	State	-0.265	0.340	0.968
State	Foreign	0.407	0.352	0.819
	Local	0.461	0.336	0.671
	Combined	0.265	0.340	0.968

On local society, there is no significant difference between the foreign-, local-, combined-, and state-owned companies.

Table 5.177

Post hoc analysis on NGOs

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.119	0.163	0.977
	Combined	-0.259	0.181	0.632
	State	-0.221	0.487	0.998
Local	Foreign	-0.119	0.163	0.977
	Combined	-0.377	0.103	0.002*
	State	-0.340	0.470	0.976
Combined	Foreign	0.259	0.181	0.632
	Local	0.377	0.103	0.002*
	State	0.037	0.470	1.000
State	Foreign	0.221	0.487	0.998
	Local	0.340	0.464	0.976
	Combined	-0.037	0.470	1.000

On NGOs, there is a significant difference between local- and combined-owned companies ($p = 0.002$) and between combined- and local-owned companies ($p = 0.002$).

The post hoc analysis concludes that there is a relationship between company ownership types and contents of CSR communication, especially new job, local suppliers, energy, recycling, public cleaning, religion, leisure, career, salary, local staff, and NGOs.

On new job, there is a relationship between local- and combined-, and between combined- and local-owned companies. On local suppliers, there is a relationship between local- and combined-, and between combined- and local-owned companies. On energy, there is a relationship between local- and combined-owned, and between combined- and local-owned companies. On cleaning, there is a relationship between local- and combined-, and between combined- and local-owned companies. On religion, there is a relationship between local- and combined-, and between combined- and local-owned companies. On leisure, there is a relationship between local- and combined-, and between combined- and local-owned companies. On career, there is a relationship between local- and combined-, and between combined- and local-owned companies. On salary, there is a relationship between local- and combined-, and between combined- and local-owned companies. On local staff, there is a relationship between local- and combined-, and between combined-

and local-owned companies. On NGOs, there is a relationship between local- and combined-, and between combined- and local-owned companies.

d. Relationship Between Ownership Type and Channels

The ANOVA table indicates that foreign-, local-, combined-, and state-owned companies differ significantly on the use of 16 channels to communicate CSR; report (0.004), CSR report (0.017), magazine (0.027), newspaper (0.008), memo (0.000), board (0.018), CSR board (0.026), letter (0.035), TV (0.027), radio (0.033), email (0.020), internal system (0.028), training, (0.000), WOM (0.002), local head (0.022), and foundation (0.000).

Report is the most apparent channel used by state-owned companies (4.75), followed by combined- (4.57), local- (4.31), and foreign-owned companies (4.26). CSR report is mostly used by combined- (4.42), state- (4.25), foreign- (4.20), and local-owned companies (4.16). Magazine is mostly used by combined- (3.84), local- (3.63), state- (3.50), and foreign-owned companies (3.31). Newspaper is mostly used by combined- (3.93), state- (3.75), local- (3.61), and foreign-owned companies (3.40). Memo is mostly used by combined- (4.05), local- (3.81), foreign- (3.57), and state-owned companies (2.50). Announcement board is mostly used by combined- (4.14), local- (3.92), foreign- (3.80), and state-owned companies (2.50). CSR board is mostly used by combined- (4.13), local- (3.89), foreign- (3.71), and state-owned companies (3.25). Letter is mostly used by combined- (4.01), foreign- (3.86), local- (3.74), and state-owned companies (3.00). TV is mostly used by combined- (4.01), foreign- (3.80), local- (3.69), and state- owned companies (3.00). Radio is mostly used by state- (5.00), combined- (3.84), and both foreign- and local-owned companies (3.69). Email is mostly used by combined- (4.21), foreign- (3.97), local- (3.93), and state-owned companies (3.25). Internal system is mostly used by combined- (4.38), foreign- (4.17), local- (4.15), and state-owned companies (3.75). Training is mostly used by combined- (4.35), foreign- (4.26), local- (3.91), and state-owned companies (3.25). WOM is mostly used by combined- (4.26), local- (3.92), foreign- (3.80), and state-owned companies (3.25). Community head is mostly used by combined- (4.16), state- (4.00), local- (3.90), and foreign-owned companies (3.69). At last, foundation

is mostly used by combined-owned companies (4.17), followed by local- (3.65), foreign- (3.54), and state-owned companies (2.25). These differences are further assessed using post hoc analysis.

Table 5.178

One-way ANOVA analysis on Channels

No	Audience	F-Value	Sig. Level	Mean			
				Foreign	Local	Combined	State
1	Report	4.530	0.004*	4.26	4.31	4.57	4.75
2	CSR Report	3.445	0.017*	4.20	4.16	4.42	4.25
3	Magazine	3.084	0.027*	3.31	3.63	3.84	3.50
4	Newspaper	4.009	0.008*	3.40	3.61	3.93	3.75
5	Brochure	0.137	0.938	3.66	3.73	3.71	3.50
6	Memo	7.697	0.000*	3.57	3.81	4.05	2.50
7	Announcement board	3.383	0.018*	3.80	3.92	4.14	3.00
8	CSR board	3.383	0.026*	3.71	3.89	4.13	3.25
9	Letter	2.894	0.035*	3.86	3.74	4.01	3.00
10	Press release	1.011	0.387	3.43	3.62	3.77	3.50
11	TV	3.083	0.027*	3.80	3.69	4.01	3.00
12	Radio	2.930	0.033*	3.69	3.69	3.84	5.00
13	Telephone	2.240	0.083	3.54	3.70	3.92	4.25
14	Website	2.026	0.109	4.03	4.18	4.29	4.75
15	Email	3.301	0.020*	3.97	3.93	4.21	3.25
16	Social media	0.649	0.584	4.31	4.34	4.41	4.00
17	Internal system	3.059	0.028*	4.17	4.15	4.38	3.75
18	Meeting	1.155	0.326	4.26	4.18	4.32	4.00
19	Training	8.668	0.000*	4.26	3.91	4.35	3.25
20	CSR as communication	2.559	0.054	4.31	4.22	4.43	4.50
21	Local employees	1.489	0.217	4.14	4.13	4.28	3.75

22	Employees	1.630	0.181	4.11	4.19	4.34	4.00
23	WOM	4.940	0.002*	3.80	3.92	4.26	3.25
24	Communityhead	3.226	0.022*	3.69	3.90	4.16	4.00
25	Foundations	10.637	0.000*	3.54	3.65	4.17	2.25

Table 5.179
Post hoc analysis on Reports

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.052	0.123	1.000
	Combined	-0.317	0.137	0.125
	State	-0.493	0.368	1.000
Local	Foreign	0.052	0.123	1.000
	Combined	-0.265	0.078	0.004*
	State	-0.441	0.351	1.000
Combined	Foreign	0.317	0.137	0.125
	Local	0.265	0.078	0.004*
	State	-0.176	0.356	1.000
State	Foreign	-0.493	0.368	1.000
	Local	0.441	0.351	1.000
	Combined	0.176	0.356	1.000

The post hoc analysis shows that on report, there is a significant difference between local- and combined-owned companies, ($p = 0.004$) and between combined-and local-owned companies ($p = 0.004$).

Table 5.180
Post hoc analysis on CSR Reports

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.040	0.126	1.000
	Combined	-0.216	0.140	0.546
	State	-0.050	0.377	1.000
Local	Foreign	-0.040	0.126	1.000
	Combined	-0.256	0.080	0.008*

	State	-0.090	0.359	1.000
Combined	Foreign	0.216	0.140	0.546
	Local	0.256	0.080	0.008**
	State	0.166	0.364	0.998
State	Foreign	0.050	0.377	1.000
	Local	0.090	0.359	1.000
	Combined	-0.166	0.364	0.998

On the CSR report, there is a significant difference between local- and combined-owned companies, ($p = 0.008$), and between combined- and local-owned companies ($p = 0.008$).

Table 5.181

Post hoc analysis on Magazine

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.320	0.162	0.262
	Combined	-0.527	0.181	0.022*
	State	-0.186	0.486	0.999
Local	Foreign	0.320	0.162	0.262
	Combined	-0.208	0.103	0.236
	State	0.134	0.463	1.000
Combined	Foreign	0.527	0.181	0.022*
	Local	0.208	0.103	0.236
	State	0.342	0.469	0.977
State	Foreign	0.186	0.486	0.999
	Local	-0.134	0.463	1.000
	Combined	-0.342	0.469	0.977

On magazine, there is a significant difference between foreign- and combined-owned companies, ($p = 0.022$), and between combined- and foreign-owned companies ($p = 0.022$).

Table 5.182

Post hoc analysis on Newspaper

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.206	0.168	0.777
	Combined	-0.531	0.187	0.028*
	State	-0.350	0.503	0.982
Local	Foreign	0.206	0.168	0.777
	Combined	-0.325	0.107	0.014*
	State	-0.144	0.479	1.000
Combined	Foreign	0.531	0.187	0.028*
	Local	0.325	0.107	0.014*
	State	0.181	0.486	0.999
State	Foreign	0.350	0.503	0.982
	Local	0.144	0.479	1.000
	Combined	-0.181	0.486	0.999

On newspaper, there are significant differences between foreign- and combined-owned companies, ($p = 0.028$), local- and combined-owned companies ($p = 0.014$), combined- and foreign-owned companies ($p = 0.028$), and combined- and local-owned companies ($p = 0.014$).

Table 5.183

Post hoc analysis on Memo

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.235	0.167	0.649
	Combined	-0.478	0.186	0.061
	State	1.571	0.501	0.011*
Local	Foreign	0.235	0.167	0.649
	Combined	-0.243	0.106	0.127
	State	1.807	0.477	0.001*
Combined	Foreign	0.478	0.186	0.061
	Local	0.243	0.106	0.127
	State	2.050	0.484	0.000*
State	Foreign	-1.571	0.501	0.011*
	Local	-1.807	0.477	0.001*
	Combined	-2.050	0.484	0.000*

On memo, there is a significant difference between local- and state- ($p = 0.001$), combined- and state- ($p = 0.001$), state- and local- (0.001), state- and combined- ($p = 0.000$), and foreign- and state-owned companies ($p = 0.011$).

Table 5.184

Post hoc analysis on Board

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.120	0.160	0.973
	Combined	-0.339	0.178	0.297
	State	0.800	0.478	0.449
Local	Foreign	-0.120	0.160	0.973
	Combined	-0.219	0.101	0.173
	State	0.920	0.455	0.235
Combined	Foreign	0.339	0.178	0.297
	Local	0.219	0.101	0.173
	State	1.139	0.462	0.081
State	Foreign	-0.800	0.478	0.449
	Local	-0.920	0.455	0.235
	Combined	-1.139	0.462	0.081

On board, there is no significant difference between the companies.

Table 5.185

Post hoc analysis on CSR Board

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.172	0.165	1.000
	Combined	-0.414	0.183	0.144
	State	0.464	0.492	1.000
Local	Foreign	0.172	0.165	1.000
	Combined	-0.242	0.104	0.123
	State	0.637	0.469	1.000
Combined	Foreign	0.414	0.183	0.144
	Local	0.242	0.104	0.123
	State	0.879	0.476	0.392
State	Foreign	-0.464	0.492	1.000
	Local	-0.637	0.469	1.000
	Combined	-0.879	0.476	0.392

On CSR board, there is no significant difference between the companies.

Table 5.186

Post hoc analysis on Letter

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.120	0.176	0.983
	Combined	-0.153	0.195	0.967
	State	0.857	0.526	0.481
Local	Foreign	-0.120	0.176	0.983
	Combined	-0.273	0.111	0.084
	State	0.737	0.501	0.599
Combined	Foreign	0.153	0.195	0.967
	Local	0.273	0.111	0.084
	State	1.010	0.508	0.252
State	Foreign	-0.857	0.526	0.481
	Local	-0.737	0.501	0.599
	Combined	1.010	0.508	0.252

On letter, there is no significant difference between the companies.

Table 5.187

Post hoc analysis on TV

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.114	0.190	0.991
	Combined	-0.210	0.212	0.902
	State	0.800	0.570	0.649
Local	Foreign	-0.114	0.190	0.991
	Combined	-0.324	0.121	0.043*
	State	0.686	0.542	0.750
Combined	Foreign	0.210	0.212	0.902
	Local	0.324	0.121	0.043*
	State	-1.010	0.550	0.339
State	Foreign	-0.800	0.570	0.649
	Local	-0.686	0.542	0.750
	Combined	-1.010	0.550	0.339

On TV, there is a significant difference between local- and combined-owned companies, ($p = 0.043$), and combined- and local-owned companies ($p = 0.043$).

Table 5.188

Post hoc analysis on Radio

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.000	0.174	1.000
	Combined	-0.156	0.193	1.000
	State	-1.314	0.520	0.071
Local	Foreign	0.000	0.174	1.000
	Combined	-0.156	0.110	0.941
	State	-1.314	0.495	0.049*
Combined	Foreign	0.156	0.193	1.000
	Local	0.156	0.110	0.941
	State	-1.158	0.502	0.129
State	Foreign	1.314	0.520	0.071
	Local	1.314	0.495	0.049*
	Combined	1.158	0.502	0.129

On the channel of radio, there is a significant difference between local- and state-owned companies ($p = 0.049$) and between state- and local-owned companies ($p = 0.049$).

Table 5.189

Post hoc analysis on Email

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.044	0.163	1.000
	Combined	-0.236	0.181	0.721
	State	0.721	0.487	0.592
Local	Foreign	-0.044	0.163	1.000
	Combined	-0.280	0.103	0.040*
	State	0.678	0.464	0.607
Combined	Foreign	0.236	0.181	0.721
	Local	0.280	0.103	0.040*
	State	0.958	0.471	0.228
State	Foreign	-0.721	0.487	0.592
	Local	-0.678	0.464	0.607
	Combined	-0.958	0.471	0.228

On channel of email, there is a significant difference between local- and combined-owned companies ($p = 0.040$) and between combined- and local-owned companies ($p = 0.040$).

Table 5.190

Post hoc analysis on Intranet (internal system)

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.025	0.130	1.000
	Combined	-0.205	0.145	0.643
	State	0.421	0.390	0.860
Local	Foreign	-0.025	0.130	1.000
	Combined	-0.229	0.083	0.033*
	State	0.397	0.371	0.866
Combined	Foreign	0.205	0.145	0.643
	Local	0.229	0.083	0.033*
	State	0.626	0.377	0.457
State	Foreign	-0.421	0.390	0.860
	Local	-0.397	0.371	0.866
	Combined	-0.626	0.377	0.457

On intranet, there is a significant difference between local- and combined-owned companies ($p = 0.033$) and between combined- and local-owned companies ($p = 0.033$).

Table 5.191

Post hoc analysis on Training

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.342	0.152	0.141
	Combined	-0.089	0.169	0.996
	State	1.007	0.456	0.154
Local	Foreign	-0.342	0.152	0.141
	Combined	-0.432	0.096	0.000*
	State	0.665	0.434	0.553
Combined	Foreign	0.089	0.169	0.996
	Local	0.432	0.096	0.000*
	State	1.097	0.440	0.076
State	Foreign	-1.007	0.456	0.154
	Local	-0.665	0.434	0.553
	Combined	-1.097	0.440	0.076

On training, there is a highly significant difference between local- and combined-owned companies ($p = 0.000$) and combined- and local-owned companies ($p = 0.000$)

Table 5.192

Post hoc on WOM

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.120	0.161	0.974
	Combined	-0.457	0.179	0.064
	State	0.550	0.483	0.828
Local	Foreign	0.120	0.161	0.974
	Combined	-0.337	0.102	0.006*
	State	0.670	0.460	0.609
Combined	Foreign	0.457	0.179	0.064
	Local	0.336	0.102	0.006*
	State	1.007	0.466	0.173
State	Foreign	-0.550	0.483	0.828
	Local	-0.670	0.460	0.609
	Combined	-1.007	0.466	0.173

On WOM, there is a significant difference between local- and combined-owned companies ($p = 0.006$) and between combined- and local-owned companies ($p = 0.006$).

Table 5.193

Post hoc analysis on Local heads

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.219	0.156	0.652
	Combined	-0.473	0.174	0.039*
	State	-0.314	0.467	0.984
Local	Foreign	0.219	0.156	0.652
	Combined	-0.254	0.099	0.062
	State	0.095	0.445	1.000
Combined	Foreign	0.473	0.174	0.039*
	Local	0.254	0.099	0.062
	State	0.158	0.451	1.000
State	Foreign	0.314	0.467	0.984
	Local	0.095	0.445	1.000
	Combined	-0.158	0.451	1.000

On local heads, there is a significant difference between foreign- and combined-owned companies ($p = 0.006$) and between combined- and foreign-owned companies ($p = 0.006$).

Table 5.194

Post hoc analysis on Foundations

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.107	0.176	0.991
	Combined	-0.625	0.196	0.009
	State	1.293	0.528	0.084
Local	Foreign	0.107	0.176	0.991
	Combined	-0.519	0.112	0.000*
	State	1.399	0.503	0.033*
Combined	Foreign	0.625	0.196	0.009*
	Local	0.519	0.112	0.000*
	State	1.918	0.510	0.001*
State	Foreign	-1.399	0.528	0.084
	Local	-0.399	0.503	0.033*
	Combined	-1.918	0.510	0.001*

On foundations, there is a significant difference between local- and combined-owned companies, ($p = 0.000$), combined- and foreign-owned companies ($p = 0.009$), combined- and local-owned companies ($p = 0.000$), combined- and state-owned companies, ($p = 0.001$), state- and combined-owned companies ($p = 0.001$), local- and state-owned companies ($p = 0.033$), and state- and local-owned companies ($p = 0.006$).

The post hoc analysis concludes that there is a relationship between company ownership types and channels of CSR communication, especially report, CSR report, magazine, newspaper, memo, TV, internal system, training, WOM, community heads, and foundations.

On report, there is relationship between local- and combined-, and between combined- and local-owned companies. On CSR report, there is a relationship between local- and combined-, and between combined- and local-owned companies. On magazine, there is a relationship between foreign- and combined-, and between combined- and foreign-owned companies. On newspaper, there is a relationship between foreign- and combined-, local- and combined-, combined- and foreign-, and between combined- and local-owned companies. On memo, there is a relationship between local- and state-, combined- and state-, state- and local-, and state- and combined-owned companies. On TV, there is a relationship between local- and combined-, and between combined- and local-owned companies. On radio, there is a relationship between local- and state-, and between state- and local-owned companies. On email, there is a relationship between local- and combined-, and between combined- and local-owned companies. On internal system, there is a relationship between local- and combined-, and between combined- and local-owned companies. On training, there is a relationship between local- and combined-, and between combined- and local-owned companies. On WOM, there is a relationship between local and combined-, and between combined- and local-owned companies. On community heads, there is relationship between foreign- and combined-, and between combined- and foreign-owned companies. On foundations, there is a relationship between local- and combined-, combined- and foreign-, combined- and local-, combined- and state-, state- and combined-, local- and state-, and between state- and local-owned companies.

e. Relationship between Ownership Type and Integration

The ANOVA table indicates that foreign-, local-, combined-, and state-owned companies differ significantly on the use of three types of integration on CSR communication—integration between departments (0.004), integration on information (0.007), and integration on photos (0.006). Integration between departments is the most apparent type of integration used mostly by combined-owned companies (4.56), followed by foreign- (4.34), local- (4.29), and state-owned companies (4.00). Integration on photos is mostly done by combined- (4.52), state- (4.50), local- (4.27), and foreign-owned companies (4.26). At last, integration on photos is mostly by combined- (4.44), foreign- (4.23), local- (4.16), and state-owned companies (4.00). These differences are further assessed using post hoc analysis.

Table 5.195

One-way ANOVA analysis on Integration

No	Goal	F-Value	Sig. Level	Mean			
				Foreign	Local	Combined	State
1	Integration between dept.	4.543	0.004*	4.34	4.29	4.56	4.00
2	Info. integration	4.124	0.007*	4.26	4.27	4.52	4.50
3	Photo integration	4.220	0.006*	4.23	4.16	4.44	4.00
4	Continued integration	0.081	0.970	4.14	4.18	4.15	4.25
5	Content integration	2.416	0.066	4.17	4.20	4.39	3.75

Table 5.196

Post hoc analysis on department Integration

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.054	0.122	0.998
	Combined	-0.221	0.136	0.483
	State	0.343	0.366	0.924
Local	Foreign	-0.054	0.122	0.998
	Combined	-0.276	0.078	0.002*
	State	0.289	0.349	0.957
Combined	Foreign	0.221	0.136	0.483
	Local	0.276	0.078	0.002*
	State	0.564	0.354	0.506
State	Foreign	-0.343	0.366	0.924
	Local	0.289	0.349	0.957
	Combined	-0.564	0.354	0.506

The post hoc analysis shows that on integration between departments, there is a significant difference between local- and combined-owned companies, ($p = 0.002$) and between combined- and local-owned companies ($p = 0.002$).

Table 5.197

Post hoc analysis on information integration

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.011	0.118	1.000
	Combined	-0.268	0.131	0.227
	State	-0.243	0.353	0.983
Local	Foreign	0.011	0.118	1.000
	Combined	-0.257	0.075	0.004*
	State	-0.232	0.337	0.982
Combined	Foreign	0.268	0.131	0.227
	Local	0.258	0.075	0.004*
	State	0.025	0.341	1.000
State	Foreign	0.243	0.353	0.983
	Local	0.232	0.337	0.982
	Combined	-0.025	0.341	1.000

On the integration on information, there is a significant difference between local- and combined-owned companies ($p = 0.004$) and between combined- and local-owned companies ($p = 0.004$).

Table 5.198

Post hoc analysis on photo integration

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	0.066	0.123	0.995
	Combined	-0.207	0.137	0.569
	State	0.229	0.369	0.990
Local	Foreign	-0.066	0.123	0.995
	Combined	-0.273	0.078	0.003*
	State	0.162	0.351	0.998
Combined	Foreign	0.207	0.137	0.669
	Local	0.273	0.078	0.003*
	State	0.436	0.356	0.777
State	Foreign	-0.229	0.369	0.990
	Local	-0.162	0.351	0.998
	Combined	-0.436	0.356	0.777

On the integration on photos, there is a significant difference between local- and combined-owned companies, ($p = 0.003$) and between combined- and local-owned companies ($p = 0.003$).

The post hoc analysis concludes that there is a relationship between company ownership types and integration type of CSR communication, especially integration between departments, integration on information, and integration on photos.

f. Relationship Between Ownership Type and Strategy

The ANOVA table indicates that foreign-, local-, combined-, and state-owned companies differ significantly on the use of one strategy of CSR communication— Involving 3 (0.010). Involving 3 is the most apparent strategy used by combined- (4.31), local- (4.10), foreign- (3.97), and state-owned companies (3.50). This difference is further assessed using post hoc analysis.

Table 5.199

One-way ANOVA analysis on Strategy

No	Goal	F-Value	Sig. Level	Mean			
				Foreign	Local	Combined	State
1	Informing 1	2.520	0.057	4.23	4.21	4.40	4.75
2	Informing 2	1.551	0.201	4.14	4.13	4.29	4.00
3	Informing 3	2.437	0.064	4.11	4.13	4.32	4.50
4	Responding 1	1.936	0.123	3.89	3.89	4.13	4.00
5	Responding 2	1.868	0.134	4.09	4.07	4.24	4.50
6	Responding 3	1.232	0.297	3.89	3.92	4.08	4.00
7	Involving 1	1.081	0.356	3.89	3.92	3.96	3.25
8	Involving 2	2.350	0.072	4.03	3.96	3.75	4.01
9	Involving 3	3.856	0.010*	3.97	4.10	4.31	3.50

Table 5.200

Post hoc analysis on Involving 3

Ownership Types		Mean difference	Std. Error	Sig.
Foreign	Local	-0.124	0.128	0.911
	Combined	-0.336	0.142	0.106
	State	0.471	0.382	0.770
Local	Foreign	0.124	0.128	0.911
	Combined	-0.212	0.081	0.054

	State	0.595	0.364	0.476
Combined	Foreign	0.336	0.142	0.106
	Local	0.212	0.081	0.054
	State	0.807	0.369	0.163
State	Foreign	-0.471	0.382	0.770
	Local	-0.595	0.364	0.476
	Combined	-0.807	0.369	0.163

The post hoc analysis shows that on Involving 3 strategy, there is no significant difference between the companies. The post hoc analysis concludes that there is no relationship between company ownership types and strategy of CSR communication.

5.3.3.4.4. Relationship between Financial performance and CSR Communication

To test the relationship between the fifth independent variable, company financial performance, and CSR communication, this study uses Pearson correlation analysis with SPSS 24. A coefficient of +1 indicates a perfect positive relationship, a coefficient of -1 indicates a perfect negative relationship, and a coefficient of 0 indicates no linear relationship. The main hypothesis is that there is a relationship between company financial performance and CSR communication; goals, audience, content, channel, integration, and strategy. The hypothesis of the analysis is; Sig. < 0.05 = There is a relationship between financial performance and CSR communication. The correlation coefficient is a commonly used measure of the size of an effect, with the following criteria; ± 0.1 is a small effect, ± 0.3 is a medium effect, ± 0.5 is a large effect (Field, 2018).

Table 5.201

*Coefficient correlation category**

Coefficient correlation value	Category
± 0.1	Small effect
± 0.3	Medium effect
± 0.5	Large effect

* (Field, 2018).

a. Relationship between Financial Performance and Goal

Table 5.202

Pearson correlation analysis on relationship between financial performance and goals

No	Variables	Pearson		Hypotheses testing
		Coefficient Correlation	Sig.(2-tailed)	
1	Culture	0.104	0.017	Accepted*
2	Branding	0.140	0.001	Accepted*
3	Reputation	0.141	0.001	Accepted*
4	Publicity	0.081	0.064	Rejected
5	Customers	0.092	0.035	Accepted*
6	Commitment	0.055	0.203	Rejected
7	Relation	0.031	0.474	Rejected
8	Trust	0.086	0.048	Accepted*
9	Legitimacy	0.092	0.035	Accepted*
10	Crisis	0.037	0.400	Rejected
11	New ideas	0.103	0.108	Rejected
12	Opportunity	0.128	0.003	Accepted*

The Pearson correlation table indicates that company financial performance has a significant and positive relationship with most goals of CSR communication. Seven goals have a significance value of < 0.05 . With coefficient correlation values > 0.5 , it shows that financial performance have a large effect on the goals of culture (0.104), branding (0.140), reputation (0.141), customer (0.092), trust (0.086), legitimacy (0.092), and opportunity (0.128). On the other hand, financial performance does not have a significant relationship with five goals such as publicity, commitment, stakeholder relation, crisis resilience, and new ideas, as the significance value is < 0.05 .

It can be concluded that all Hypotheses 1, 2, 3, 5, 8, 9, and 12 are accepted; there is a relationship between financial performance and culture, branding, reputation, customers, trust, legitimacy, and opportunity. On the other hand, Hypotheses 4, 6, 7, 10, and 11 are rejected; there is no relationship between financial performance and publicity, commitment, relation, crisis resilience, and new ideas.

b. Relationship between financial performance and audience

Table 5.203

Pearson correlation analysis on relationship between financial performance and audience

No	Variables	Pearson		Hypotheses testing
		Coefficient Correlations	Sig.(2-tailed)	
1	Owners	0.132	0.002	Accepted*
2	Heads	-0.105	0.016	Accepted*
3	Head Office	0.056	0.200	Rejected
4	Employee	0.051	0.244	Rejected
5	Customers	0.066	0.131	Rejected
6	Suppliers	0.073	0.093	Rejected
7	Public	0.093	0.033	Accepted*
8	Society	0.068	0.116	Rejected
9	Governments	0.052	0.231	Rejected
10	NGOs	0.036	0.407	Rejected*
11	Business Associations	0.048	0.207	Rejected*
12	Education Institutions	0.031	0.483	Rejected
13	Media	0.098	0.025	Accepted*

The Pearson correlation table indicates that four audience types have significance value of < 0.05 . Financial performance has a significant relationship with owners (0.002), head/manager (0.016), public (0.093), and media (0.098). However, financial performance only has a positive relationship with owner (0.132), public (0.093), and media (0.098). It has a negative relationship with head/manager (-0.105). With coefficient correlation values > 0.5 , it shows that financial performance have a large effect on the audience types of owner (0.132), public (0.093), and media (0.098). On the other hand, there are nine audience types which have a significance value of > 0.05 such as head office, employees, customer, supplier, society, government, NGOs, business association, and educational institutions.

c. Relationship Between Financial Performance and Content

Table 5.204

Pearson correlation analysis on relationship between financial performance and contents

No	Variables	Pearson		Hypotheses Testing
		Coefficient Correlations	Sig. (2-tailed)	
1	New job	0.127	0.003	Accepted*
2	Local suppliers	0.109	0.012	Accepted*
3	Green materials	-0.008	0.860	Rejected
4	Energy management	-0.083	0.058	Rejected
5	Water management	-0.075	0.084	Rejected
6	Garbage management	-0.057	0.194	Rejected
7	Recycling management	0.013	0.757	Rejected
8	Tree-planting programmes	-0.049	0.260	Rejected
9	Public cleaning programmes	0.008	0.857	Rejected
10	Animal protection	-0.086	0.049	Accepted*
11	Health programmes	0.018	0.681	Rejected
12	Training programmes	0.028	0.525	Rejected
13	Support for religious programmes	0.062	0.154	Rejected
14	Leisure programmes	0.070	0.110	Rejected
15	Fair career	0.054	0.215	Rejected
16	Fair salary	0.083	0.056	Rejected
17	Local staff	-0.100	0.021	Accepted*
18	Against underage employees	0.035	0.416	Rejected
19	Security	-0.044	0.308	Rejected
20	Against racial discriminations	0.018	0.683	Rejected
21	Contribution to society	0.063	0.148	Rejected
22	Public contribution	0.062	0.078	Rejected
23	NGO cooperation	0.049	0.257	Rejected
24	Quality products	0.033	0.446	Rejected
25	Privacy	0.069	0.114	Rejected
26	Product innovation	0.073	0.096	Rejected

The Pearson correlation table indicates four content types which have a significant value of < 0.05 —new job (0.003), local suppliers (0.012), animal protection (0.049), and local staff (0.021). However, as indicated by the coefficient correlation value, financial performance only has significant positive relationship with new job (0.127) and local suppliers (0.109). On the other hand, financial performance has a significant but negative relationship with animal protection (-0.086), and local staff (-0.100). With coefficient correlation values > 0.5 , it shows that financial performance has a large effect on the contents of new job (0.127) and local supplier (0.109). As indicated by the significance values which are > 0.05 , financial performance has a negative relationship with most of the content types such as green material (0.860), energy (0.058), water (0.084), garbage management (0.194), recycling management (0.757), planting trees (0.260), public cleaning (0.857), health programmes (0.681), training programme (0.525), religious programme (0.154), leisure (0.110), career fair (0.215), against underage (0.416), security (0.308), against racial discrimination (0.638), society (0.148), public (0.078), NGO (0.257), quality product (0.446), privacy (0.114), and innovation (0.096).

It can be concluded that Hypotheses 1, 2, 10, and 17 are accepted; there is a relationship between financial performance and new job, local supplier, animal protection, and local staff. On the other hand, Hypotheses 3, 4, 5, 6, 7, 8, 9, 11, 12, 13, 14, 15, 16, 17, 19, 20, 21, 22, 23, and 24 are rejected; there is no relationship between financial performance and green material, energy, water, garbage management, recycling management, planting trees, public cleaning, health programmes, training programme, religious programme, leisure, career fair, underage, security, against racial discrimination, society, public, NGO, quality product, privacy, and innovation.

d. Relationship Between Financial Performance and Channel

Table 5.205

Pearson Correlation Analysis of Financial Performance and Channels

No	Variables	Pearson		Hypotheses testing
		Coefficient Correlations	Sig. (2-tailed)	
1	Report	0.174	0.000	Accepted*
2	CSR report	0.121	0.005	Accepted*
3	Magazine	0.054	0.215	Rejected
4	Newspaper	0.087	0.046	Accepted*
5	Brochure	0.042	0.339	Rejected
6	Memo	0.073	0.096	Rejected
7	Board	0.104	0.016	Accepted*
8	CSR board	0.027	0.529	Rejected
9	Letter	0.097	0.025	Accepted*
10	Release	0.035	0.427	Rejected
11	TV	0.015	0.727	Rejected
12	Radio	-0.026	0.547	Rejected
13	Phone	-0.015	0.732	Accepted*
14	Website	-0.005	0.918	Rejected
15	Email	0.090	0.038	Accepted*
16	Social media	0.044	0.317	Rejected
17	Intranet	0.118	0.007	Accepted*
18	Meeting	0.103	0.018	Accepted*
19	Trainings	0.096	0.027	Accepted*
20	CSR as communication	0.090	0.038	Accepted*
21	Local staff	0.078	0.074	Rejected
22	Specific staff	0.089	0.041	Accepted*
23	WOM	0.166	0.000	Accepted*
24	Community heads	0.096	0.027	Accepted*
25	Foundation	0.091	0.037	Accepted*

The Pearson correlation table indicates 14 channels which have a significant value of < 0.05 —report (0.003), CSR report (0.005), newspaper (0.046), board (0.016), letter (0.025), email (0.038), intranet (0.007), meeting (0.018), training (0.027), CSR as communication (0.038), staff (0.041), WOM (0.000), community heads (0.027), and

foundation (0.037). Financial performance has a significant and positive relationship with these channels. In addition, all channels have a coefficient correlation value > 0.05 , which indicates that financial performance has a large effect on those channels.

As indicated by the significance values which are > 0.05 , financial performance has a negative relationship with some channels such as magazine (0.215), brochure (0.339), memo (0.073), CSR board (0.529), release (0.427), TV (0.727), radio (0.547), telephone (0.732), website (0.918), social media (0.317), and local staff (0.074).

e. Relationship Between Financial Performance and Integration

Table 5.206

Pearson Correlation Analysis on Relationship between Financial Performance and Integration

No	Variables	Pearson		Hypotheses Testing
		Coefficient Correlations	Sig. (2-tailed)	
1	Department integration	0.090	0.038	Accepted*
2	Information integration	0.101	0.020	Accepted*
3	Photo integration	0.116	0.007	Accepted*
4	Continued integration	0.016	0.713	Rejected
5	Content integration	0.056	0.203	Rejected*

The Pearson correlation table indicates that three types of integration have a significant value of < 0.05 —department integration (0.038), information integration (0.020), and photo integration (0.007). With coefficient values > 0.05 , financial performance has a large effect on these channels. It means that there is a significant and positive relation between financial performance and these types of integration. On the other hand, financial performance has a negative relationship with two types of integration—continued integration (0.713), and content integration (0.203), as the significance values are all > 0.05 .

f. Relationship Between Financial Performance and Strategy

Table 5.207

Pearson Correlation Analysis on Relationship between Financial Performance and Strategy

No	Variables	Pearson		Hypotheses Testing
		Coefficient Correlations	Sig. (2-tailed)	
1	Informing 1	0.064	0.142	Rejected
2	Informing 2	0.083	0.057	Rejected
3	Informing 3	0.066	0.133	Rejected
4	Responding 1	-0.071	0.104	Rejected
5	Responding 2	-0.007	0.864	Rejected
6	Responding 3	0.058	0.186	Rejected
7	Involving 1	0.041	0.349	Rejected
8	Involving 2	0.060	0.171	Rejected
9	Involving 3	0.034	0.431	Rejected

The Pearson correlation table indicates that financial performance has a negative relationship with all types of strategy on CSR communication. All types of strategy have a significant value of > 0.05 , which is not significant. It can be concluded that all hypotheses are rejected, or there is no relationship between financial performance and strategy of CSR communication.

CHAPTER VI DISCUSSION

6.1. Introduction

This chapter discusses the research findings presented in the previous section. The findings are the answers to the three main research questions: How do Bali tourism companies communicate CSR? Is there any relationship between company characteristics and CSR communication? What are the environmental factors that influence the Bali tourism companies in CSR communication? The first research question, which is related to the practice of CSR communication, consists of six main components—the goals to communicate CSR, the stakeholder groups as the main audiences in CSR communication, the CSR-specific issue and topic or contents the companies communicate to those specific stakeholders with targeted goals, the channels used to communicate those CSR contents, the integration among company's internal departments or divisions in CSR communication, and the application of stakeholder communication strategies to communicate CSR. This study also discusses the relationship between company characteristics and CSR communication—whether there is any difference among the Bali tourism companies operating with different company size, number of employees, management types, ownership types, and financial performance in the practice of CSR communication.

The results of this study indicate that there are two main goals of Bali tourism companies in CSR communication. They are to gain a shared value and promotion . There are two main groups of audience to whom the companies communicate their CSR commitments and initiatives—internal and external audiences. With the goals of gaining a shared value and promotional goal and with internal and external stakeholders as the main audiences, Bali tourism companies identify four groups of CSR content to communicate. The four content types are CSR topics and issues related with environment, ethical conducts, employee relations, and community initiatives. In doing so, the study results

indicate that the companies conduct a general integration with two main stakeholder communication strategies—interactive and informative. The practice is mostly influenced by the socio-demographic factors and stakeholder pressures.

6.2. Bali Tourism Companies' Practice of CSR Communication—Goal, Audience, Content, Channel, Integration, Strategy, and Influential Environmental Factors

The first component of CSR communication in this study is goal. Goal is the final and most important purpose and objective of CSR communication. The results of this study show the goals of tourism companies in CSR communication. Tourism is such a very competitive industry because of the huge numbers of destinations worldwide and competition between business sectors within a destination itself—for example, competition between hotel sectors. Through CSR and communication, companies can add new positive values which are very useful for business success. Bali tourism companies have two main goals—gaining a shared value and promotional goal. Shared value is gained by minimizing impacts during crises, providing opportunities for development and new ideas, improving company trust, maintaining positive stakeholder relation, giving a license to operate or legitimacy, and gaining employee commitment. Branding, reputation, publicity, customer preference, and CSR as a culture are the goals related to promotion. With these goals, the companies are finally able to gain a shared value.

Crisis resilience is one important benefit of successful CSR communication because a company's main purpose to communicate CSR is to minimize the risks to reputation when a crisis hits (Unerman, 2008). The more a company communicates CSR, the more it has a positive (CSR) reputation, and the less it is negatively impacted by a crisis. On the other hand, a company with minimum communicated CSR will be more negatively impacted during a crisis. Because stakeholders' perception of a company's CSR is very important during a crisis, companies must communicate CSR content which meets their societal and environmental values and expectations (Unerman, 2008).

Through CSR communication, companies have potential opportunities to gain new ideas for business development, especially related to adding value to customers or tourists (Görs, 2014). Customers will find new positive values in a company with effective CSR programmes. Tourism is an industry that offers unique and meaningful experiences. Unique CSR will provide meaningful experiences for customers. There has been an increasing trend that tourists are willing to do a kind of volunteerism, which means that they are concerned with CSR, especially activities related to the society of a destination. Companies that implement CSR and communicate it to respective customers will gain a positive value. Stakeholder trust is another important benefit of CSR communication because it helps the company in building and maintaining a positive relationship with stakeholders.

With a positive reputation, customer value, and stakeholder trust, a company gains so-called legitimacy or a license to operate in a specific society. With this, a company can run the business positively to achieve its business success. A tourism company, especially in a developing destination, critically needs a 'social license' so that the societies accept the business operation. That is why a tourism company's CSR generally focuses on community development. Indonesian consumers, for example, exhibit a high expectation of legal and philanthropic responsibilities that involve improving the welfare of society through various philanthropic activities (donations, cause-related marketing, volunteering), whereas economic and ethical issues are considered less important by most consumers (Kemp, 2001). Mahyuni's (2013) CSR study in Bali hotel sectors shows that maintaining legitimacy is the most prevalent goal for conducting CSR. With legitimacy, a company can have maximum societal operational support and minimum societal disturbances which can harm the business operation.

Apart from the stated external-oriented benefits, well-communicated CSR also positively impacts employees' commitment to the company. Employees comprise a very important asset, and the loyalty and commitment are very important for the company's business success (Bhattacharya et al., 2008). With the all these stated benefits, companies can reap the shared value from CSR communication.

The second component of CSR communication is the audience. Audience is selected after companies set up goals. Audience refers to specific stakeholder groups to whom the companies have a stake to communicate CSR. After strategically setting up the goals of CSR communication, Bali tourism companies identify the specific groups of stakeholders as the target audience. This study shows that Bali tourism companies identify two main audience types to whom the companies communicate CSR—internal and external audience. CSR communication is characterized as target-group-specific because every stakeholder group or audience has its own CSR concerns, issues, and understanding, which every company should identify before sending the information (Bekmeier-Feuerhahn, Bögel, & Koch, 2017). Managers, owners or investors, and employees are the internal stakeholders. It is obligatory for the person in charge of CSR to communicate the CSR programmes and achievement to respective internal parties such as general manager, owner or investor, and general employees. The general manager, who is at the company's highest level, needs information on CSR current updates for further business strategy consideration. Owner or investor is another important type of internal audience, especially when CSR relates to financial issues. In the interview, one representative admitted:

'We mainly communicate and coordinate with the owner because it is related to finance. When there is a programme, what it relates to, we firstly communicate it to the owner. Whatever we do we always ask for the owner's approval.'

The last important type of internal audience to whom Bali tourism companies communicate CSR comprises employees. Employees are very important because they are the most important source of innovation (Linke & Zerfass, 2012). Employees are the most important stakeholder for CSR communication for the hotel, airlines, restaurant, and tour operator sector (World Travel & Tourism Council [WTTC], 2015). CSR communication internally impacts the employees' CSR awareness. Employees' CSR awareness is very important for external communication, representation, and company image because they serve as transmitters to the external environment (Rottger & Voss, 2008). Positive employee CSR awareness leads to marketing success, linking of work and personal life,

feeling of connection to the company, and increased loyalty, productivity, and commitment to the company (Bhattacharya et al., 2008).

The external audience is the second type of audience to whom Bali tourism companies communicate CSR. This group includes education institutions, governments, business associations, the general public, suppliers, media, society, customers, and NGOs. External stakeholders include market-based stakeholders and society-based stakeholders (Zerfass, 2008). Market-related stakeholders are customers, business association, and suppliers. A study in Romania found that tour and travel companies mostly adopt and implement CSR policies relate to the marketplace such as ensuring honesty and quality in dealings and advertising, supplying clear and accurate information about products, timely payment to suppliers, ensuring feedback from customers and partners, and registering and resolving customers' or partners' complaints (Ovidiu I Moiescu, 2015).

Customers are the most important stakeholders of all business organizations including tourism companies because they use and buy the company's services and products. Therefore, companies prioritize customer-related CSR and its communication. Customers nowadays are becoming increasingly concerned, watchful, and demanding about company or brand's CSR or misconducts—90% customers want to know how companies support CSR programmes, believe that a company gains a good image through CSR, and read the company's CSR programme included in the sales programme (Du et al., 2010). There is a positive association between company's CSR programmes and customers' buying intention or that the customers are likely to buy a product from a company with CSR involvement (Dodd & Supa, 2011; Samuel & Wijaya, 2007). Other important benefits of CSR communication to customers are positive behaviour and loyalty (Balqiah, Setyowardhani, & Khairani, 2011). Their study in Malaysia shows that customers CSR awareness leads to reputation, positive behaviour, and customer loyalty. The initial interview result of this study also indicates the importance of customers as the audience of CSR communication. As stated by an interview participant:

'Our audience is our guests. So when they stay with us, they know our programme, perhaps also support it, after they check out they can continue supporting us by giving the information to their colleagues.'

Bali tourism companies consider suppliers and related business associations to be important audience types in the market sphere. One interview participant from the hotel sector admitted the importance of building a relationship with business associations such as a tourism transportation group. In Bali hotel industry, there is a very good relationship between hotel companies and tourism transportation company groups because tourists generally use their services for transportation and recommend certain hotels to the tourists. In other words, hotels get customers from the transport companies' recommendations.

Society-based stakeholders such as education institutions, governments, the general public, media, society or community, and NGOs are other external audience types. Education institutions play a strategic role in the tourism industry because they prepare qualified new employees for tourism companies. With positive CSR reputation, the companies attempt to attract the best employees from the best colleges to work at their companies. In return, the companies send their respective employees to lecture at the institutions to share practical knowledge and experiences with students. As one interview participant stated:

We have a good relationship with job or training colleges and other hotel schools. At first, we recruit trainees from their colleges, and we help by supporting the teaching-learning process in their colleges. And if they want places for on-the-job training, we give them a chance. So we are more focused on job and training colleges.

Government is another important audience of Bali tourism companies' CSR communication practice. Government-related organizations serve as regulators and issue regulations that directly or indirectly affect the companies. Indonesian and Bali governments have issued some regulations governing the tourism companies' CSR conducts. Moreover, governments also conduct CSR-related competitions or awards to

encourage tourism companies to improve their CSR programmes and communications, such as *Tri Hita Karana* awards and Green Tourism awards.

The community could be considered the most important external audience to build and maintain beneficial relationships with because a company located in a certain region directly becomes a member of the community. CSR on community contribution and development is a must. When a good relationship exists, the community will support and protect the company from any disturbances. Failure to build a relationship with the community will raise conflicts and negative consequences, which can harm the company. A study indicates how hotel companies in Bali mention the importance of building a relationship with the community:

'It is very important for us to be accepted here. We don't want to face any disturbances at all from the local society like what has happened with one hotel in this area. This hotel had to face protest from the local society due to its reluctance to contribute to the local society' (Mahyuni, 2013, p. 6).

In Indonesia, community is the most influential party for CSR communication, followed by the shareholder, government, media, investor, customers, employees, and others (Gunawan, 2008). While community is a group of individuals living near a company's office, the general public can be elsewhere. The general public can be defined 'persons who have a potential but as yet undefined market- or issue-oriented relationship with an organization' (Heath and Coombs, 2006; p. 2006 as cited in Raupp, 2013). CSR communication to the public is very important for maximizing the company's positive image and reputation. For example, the public can be potential job seekers who are concerned with CSR and interested in working at a company because of positively perceived CSR. Or the public can be potential customers who have a specific CSR concern, attracted by the company's CSR commitment, and the willingness to use the company's products and services.

After setting up the goals and selecting the audiences, the companies select the contents or specific CSR topics, issues, initiatives, and programmes to communicate. The study results indicate that Bali tourism companies communicate varied specific CSR contents which can be grouped into four initiatives; environment, ethical and promotional, employees, and community initiative. The environment initiative includes the management of water, garbage, energy, and recycling as well as other programmes such as tree-planting, animal protection, use of green materials (or ingredient for food & beverage), and cleaning of public facilities. The tourism industry has long been accused of being environmentally damaging because of the exploitation of land, water pollution, environmental degradation, etc. With such a negative reputation, therefore, the tourism industry must find ways to mitigate its negative environmental impacts by conducting green or pro-environment CSR programmes and communicating them accordingly. A study of certified hotels online communication shows that the environment is the companies' most apparent topic, along with the supply chain (Ettinger et al., 2018). Energy, for example, as one component of environment initiative, is the most common topic of CSR communication in tourism (WTTC, 2015). Energy involves 'how and where the energy is generated or sourced, the efficiency of its use, and the costs involved at every stage' (World Travel & Tourism Council [WTTC], 2015, p. 25). Furthermore, a study of 50 global hotel companies indicates that companies mostly communicate environmental issues on waste reduction, recycling, energy conservation, water conservation, and mitigation of climate change (de Grosbois, 2012).

Tourism in Bali is challenged by two key environmental issues—change in land use and water-carrying capacity (Sutawa, 2012) and garbage management. There has been rapidly increasing land conversion from productive or farming land to hotels, villas, tourist attractions, housing, etc. Also, tourism facilities require a significant quantity of water, which significantly decreased the island's water carrying capacity. As such, Bali tourism companies need to mitigate these impacts by taking concrete actions regarding the management of water and garbage. Other supporting actions related to the environment are companies' commitment to the use of recycled, green or sustainable materials, tree-planting programmes, and public places cleaning programmes such as beach-cleaning

programme. It is very important for companies to communicate these initiatives, so that related stakeholders are aware that the companies are concerned and are participating in mitigating these environmental issues.

The second apparent content type communicated by Bali tourism companies relates to ethical and quality initiatives such as protection of customers privacy, policy against racial discrimination and underage employees, product or service innovation, and quality products. This initiative is a combination of ethical and promotional concerns. Bali tourism companies have been concerned with ethical issues such as racial discrimination or racism and underage employees. Tourism is such a global industry which involves investors, employees, customers, and other stakeholders coming from across the globe. Stakeholders from western or developed nations are generally very concerned with issues of ethics and quality products. A study of certified hotels' online communications shows that diversity, which is a part of ethical conducts, is the second most apparent topic to be communicated ((Ettinger et al., 2018).

Apart from ethical issue, tourism stakeholders are generally concerned with promotional information, especially quality products and services. How the companies prepare and offer products is very important, especially for customers. An extensive study in Indonesian companies indicates that product is the information perceived to be the most important by stakeholders (Gunawan, 2008). In addition, a study of certified hotels' online communications shows that quality product and service are communicated by all companies. As such, it is very important for companies to communicate their initiatives regarding their attempts and achievements on how they improve their products and services, and guarantee the best satisfaction and privacy for the customers.

The third apparent content is employee initiative or CSR, which relates to employee support and welfare. It involves programmes on training and development, leisure and health support (health insurance), fair salary system, and support of religious activities. The employees are tourism companies' most important stakeholder for CSR communication (WTTC, 2015) and contribute greatly to the companies' success. Communicating

employee-related content creates a good perception among stakeholders towards the company. Some studies indicate how employee content is communicated by tourism companies. A study of 150 global tourism companies shows that employee is the most communicated content, the same as society/community wellbeing (de Grosbois, 2015). Similarly, employee relations is the third most communicated content by hotel companies (Ettinger, 2018). When the company fully supports its employees, the working atmosphere will be supportively productive. Tourism sector employs a significant number of people. As the Bali economy is dominated by tourism, many Balinese people work in this sector. By communicating employee relations initiatives, tourism companies improve their positive image and reputation as the best company to work for and ultimately can attract the best employee candidates. One respondent of the interview mentioned how her company invested a lot in employee development programmes because employee quality is the core of the hotel service:

That is why we attract our employees, we call them 'ladies and gentlemen' because they know that when they work for Marriot, RC typically, they'll be developed, like me, I am the product development of Marriot, from the previous RC, assistant training manager, HR manager, until becoming director of HR, because they invest in us. Is it included as CSR also? Like investment for training.

Employee relation is the most important focus of CSR in Bali tourism industry, which is why CSR is generally managed by personnel or HR development manager. One restaurant manager admitted that 'CSR for employee is indeed our obligation' (interview). This is also supported by another respondent:

CSR for the employees is a lot, because we have a training department. We have the core for training, so that you have to undergo, so and also we have a target, like for our manager, 180 hours of training per year, so that's to develop them, so we send them to the training of internal development for our staff. Marriot is a lot.

Apart from the environment, employees, and ethics, Bali tourism also apparently communicate community initiative, which includes multiple activities such as financial support and aid for the general public, community, or local society, cooperation with NGOs, and policy to recruit staff from the local society. The community is indeed a very important issue in the tourism industry. Community is not only the broadest overall term used for CSR communication in tourism, but also lies in every company's heart because tourism involves experience with the community (World Travel and Tourism Council, 2015b). The Marriot, as one of the biggest tourism corporations, calls its global CSR initiative as 'Community Footprint', which involves three pillars—the wellbeing of children, hunger and poverty relief, and environmental responsibility (www.marriot.com). Communicating community-related CSR is a must for the tourism companies to gain legitimacy or license to operate in the society. A study of 150 global tourism companies shows that society/community wellbeing initiative is the most communicated content, at par with employee content (de Grosbois, 2012). Similarly, the community is one of the five most important themes communicated by small hotel companies (Ettinger, 2018). A study of Bali hotels' CSR fund distribution indicates that 48% is for community support, which includes cash donation (28%), sponsorship of community health programmes (7%), sponsorship of art, conferences or exhibition, and education programmes (6%), scholarships (2%), facilitating social activities (2%), and supporting local industries (3%) (Trianasari & Yuniartha, 2015).

Another critical issue of community initiative is the recruitment of local community members. In a developing country like Indonesia, especially in Bali which is dependent on tourism, it is a common practice for companies to recruit an agreed number of employees from the local community. One of the administrative requirements to establish a company in Bali is a permit from the lowest administrative group or community where the company is located, such as a village. During this permit agreement process, there is usually an agreement on some local village residents to be recruited by the company. Communicating the recruitment of community members is very important for the company to gain legitimacy and ease the day-to-day business operation. Maximum and continued contribution to both the general public and local society is very important to maintain

mutual relationships and legitimacy or license to operate. When these stakeholders are aware of the company's CSR commitment, they will support and even protect company's business operation.

The fourth component of CSR communication in this study is the channel through which the contents are delivered to those audiences. Determining the most effective and efficient channels is very important to increase the stakeholders' awareness of the companies' CSR. There are four groups of channels used by Bali tourism companies to communicate CSR—print, interactive, electronic and digital, and report channels. Print consists of traditional and paper-based channels such as memo, brochure, magazine, announcement boards, CSR boards, letters, and press release. This group of channels is categorized as controlled (Du et al., 2010) and formal (Nielsen & Thomsen, 2009b). The use of controlled and formal channels indicates that Bali tourism companies want to control the content and directly communicate it to stakeholders (Du et al., 2010; Nielsen and Thomsen, 2009). These channels are generally used to inform about CSR to internal stakeholders such as employees, inter-department communication, in-house customers (guests staying at a hotel), and media (press release). Moreover, preparing and communicating with these channels do not require substantial financial resources. However, these channels have an informative characteristic or one-way communication of only giving information. It means that the companies only intend to inform CSR to stakeholders without the need to gather any related feedback. Consequently, the communicated CSR content is generally formal, ordinary information and not confidential.

The second group is the interactive channel, which consists of intranet, meetings, local staff, specific staff, CSR as communication, and social media. This is called 'interactive' because it has an interactive or two-way communication characteristic, allowing the audience to respond to the company or even have a mutual dialogue. This channel can be in the form of digital and F2F (meeting) channels. Digital interactive channels are social media (Facebook, Twitter, YouTube, Instagram, and blog) and intranet. The use of interactive channel means that Bali tourism companies intend not only to inform CSR but also to gain necessary feedback and create a two-way dialogue with the audience

about the implemented CSR programmes. One interview participant explained how her tourist attraction company regularly publishes CSR information in the social media and expects responses, comments, and suggestions from concerned stakeholders. The companies use these comments as the basis for CSR evaluation because, with social media, the companies not only communicate to a wider audience but also actively seek responses and dialogue for CSR improvements (Esrock & Liechty, 1998 as cited in Holcomb et al., 2007). On social media, there is a multitude of people speaking about the responsible behaviour of companies, advocating or criticizing the information (Birth et al., 2008). Due to its importance and popularity, the Asia Pacific communicators perceived social media as the most important communication channel, with a score of 90.4%, increased by 15.4% from 75.0% in the previous year (Macnamara, Lwin, Adi, & Zerfass, 2017). In hotels in Hong Kong, social media is the channel most used to communicate CSR (Wong et al., 2015).

The intranet or internal communication system is a specially-built system within a company through which employees usually communicate with the headquarters. Companies in the USA increasingly use this channel to communicate with internal stakeholders such as headquarters, employees, management, and shareholders (Goodman et al., 2013). In the Bali tourism industry, however, the intranet is generally only used by chain companies. The interview results indicate that all chain companies have an internal communication system. Apart from digital channels, the interactive channel also consists of local staff, specific staff, meeting, and CSR as communication. While the specific staff is generally employed to communicate CSR only with customers, Bali tourism companies employ local staff to communicate CSR with the local community. The prevalent use of local staff acting as ‘the third-party expert’ to disseminate and endorse CSR is known as an ‘endorsed communication process.’ The advantage of this approach is that the CSR content looks more trustworthy and socially committed (Morsing, Schultz, & Nielsen, 2008). Also, companies conduct meetings with some audience groups such as employees and community members to discuss CSR and look for improvements. The last channel in this category is ‘CSR as communication’. Bali tourism companies believe that by implementing CSR, they have already communicated CSR because the action is also a

channel of communication. In other words, 'CSR is seen as communication, communicative events and as a forum for debates over social norms, and expectations attached to corporate responsibilities' (Schultz et al., 2013, p. 682). The use of this approach also relates to the financial issue because the companies do not need to spend more funding on CSR communication. However, this approach can only reach limited audience groups such as local community and employees.

The third group of channels is electronic and digital media such as website, radio, telephone, TV, and email. Among this category, website is most popular for providing CSR information. Most CSR communication studies are generally conducted by analysing the CSR information provided on the company website. In this internet era, nearly all companies have a website and publish CSR information accordingly. CSR communication via website closes the gap between companies and stakeholders, and encourages the development of more informed citizens who can increase the capacity to identify CSR issues of common interest ((Ku, Kaid, & Pfau, 2003).

In the Asia Pacific, including Indonesia, website is the second most important communication channel, with a score of 83.8%—a 17.3% increased from 73.2% in the previous year ((Macnamara et al., 2017). With CSR information on the website, the concerned stakeholders can search for CSR information and find both criticisms and recommendations about them from all over the world and 'people like ourselves' (Capriotti, 2013, p. 366). Consequently, stakeholder communication on company CSR becomes more organized and coordinated (ibid.). This is in line with a recommendation that companies must go beyond the traditional way of communicating CSR by developing forms to facilitate and promote dialogue and interaction with stakeholders (Capriotti, 2013).

Although the use of internet-based media has been increasing, most Indonesian citizens still dominantly access information from conventional media such as TV and radio (Nugroho et al., 2012). Nielsen Indonesia also reports that television advertising expenditure is still higher than for any other media sectors in Indonesia, which means that

TV is still relevant and needed as a channel of information dissemination (Nugroho et al., 2012). Therefore, Bali tourism companies also publish their CSR-related events or campaigns on TV and radio. As suggested by Capriotti (2014), companies must integrate the existing conventional media with the internet as new media to maximize the impact of CSR communication. Lastly, Bali tourism companies apparently communicate CSR through report channel such as report and CSR report. This is the same as the result of the previous interview which shows that report is the channel most used by Bali tourism companies. Both the annual report and the CSR report are the most common channels to communicate CSR. However, report is the basic channel through which the companies communicate limited CSR to limited stakeholders. Report is used more as an obligation for the management to report only about financial issues to limited stakeholders—owner/investor, headquarters, and government. Due to its wide availability, empirical studies on CSR reporting are generally conducted by analysing information on the annual or CSR report (Cahyonowati & Darsono, 2013; Mulkhan, 2013).

The fifth component of CSR communication in this study is integration, which refers to how departments within companies coordinate and integrate each other in CSR communication. In CSR communication, Bali tourism companies mostly conduct the so-called general integration among departments, which consists of five types of integration—information (5), content (2), photo (3), department (1), and continued integration (4). In information integration, the department which is in charge of CSR communication, adjusts, and ensure that the CSR information is correct. In doing this, the department coordinates with representatives of related departments to confirm the CSR information. In content, the communication department coordinates the CSR messages and content with related departments to make sure that the CSR programme is understood by other employees. This kind of integration is mentioned by one interview participant:

So from our small team first, we give the information to our employees regarding our CSR programme. We have training on a monthly basis, sharing the programmes and goals. So after that, we give the same information to each department, and they can implement and be creative to share information with the guest.

In photo, the communication department coordinates the CSR photos and graphics with related departments. The communication department generally asks for CSR photos and information from the HR department. With department integration, the communicating department conducts general inter-departmental coordination in CSR communication. Continued integration means that CSR communication happens on a continuous basis or long term. By implementing continued integration, Bali tourism companies have a kind of regular procedure to always coordinate CSR the implementation and communication with other departments.

Bali tourism companies generally assign the HR department to be in charge of CSR implementation, but its communication is shared with the sales marketing or PR department. While the HR department communicates CSR to internal stakeholders such as owner, investor, head office, top management, and employees, the PR department communicates it to external stakeholders such as media, the general public, and community. In doing so, the two departments coordinate the preparation, execution, and communication of CSR. Another common practice is that CSR is conducted by the HR department, but the communication is done by the sales and marketing department. However, the two departments communicate CSR; there is a difference in the audience. The HR department prepares a CSR report for the owner and top management and CSR-related information for the employees using the announcement board and internal social media. On the other hand, the sales marketing or PR department is in charge of media relations—cooperating with key media companies to have the company’s CSR published, and preparing CSR information to be published in the company’s owned digital media such as website and social media.

Corporate communication attempts to bring all the organization’s communications under one banner (Christensen & Cornelissen, 2011). Pollach et al. (2012) refer to it as the integration or alignment of communication activities in the form of message consistency, media coordination, and convergence between the functions (Pollach, Johansen, Nielsen, & Thomsen, 2012, p. 2). On the relationship between corporate communication department and other departments, there should be a cross- functional coordination mechanism

between the communication department and others departments across the organization (Cornelissen, 2008; p. 123 as cited in Pollach et al., 2012). The integration of company communicative functions on CSR communication happens not only in Bali tourism industry also in European companies. A study on how European companies integrate corporate communication and CSR shows that the companies tend to have the same level of inter-departmental cooperation for all communication activities tested, and tend to cooperate either a lot for all these tasks or very little (Johansen et al., 2012).

Corporate communication involves and communicates with all types of external and internal stakeholders through the strategic integration of corresponding external and internal communication activities (Frandsen & Johansen, 2014). The integration of the different communication methods employed by corporate communication is very important 'to lead to the most effective and efficient form of communication' (Frandsen and Johansen, 2014). However, it is recommended not to have such an absolute integration but to apply 'a flexible integration approach' (Frandsen & Johansen, 2014, p. 231).

The sixth component of CSR communication in this study is strategy. It refers to the use of three stakeholders communication strategies in CSR communication. The results of the study indicate that Bali tourism companies use two main stakeholder communication strategies—interactive and informative. Interactive consists of three involving strategies and two responding strategies—Involving 1 (CSR is developed based on discussion and dialogue with stakeholders), Responding 3 (the companies identify relevant stakeholders who are concerned with CSR), Involving 2 (the companies have a dialogue with important stakeholders and show their attempt to accommodate their CSR concerns), Responding 1 (the CSR is decided by the management based on the feedback obtained from a survey or social media responses), and Involving 3 (the companies build special relationships with specific stakeholders about CSR).

The interactive strategy indicates the use of two-way asymmetrical communication principle combined with two-way symmetrical principle of Responding 1 and Responding

3 strategies. It means that Bali tourism companies are committed and have good intention to conduct CSR to meet stakeholders' concern and expectation. The companies understand the importance of mutual dialogue with stakeholders and try to demonstrate that they are willing to accommodate their CSR needs and expectations from the company. Before conducting dialogue with stakeholders, the companies identify specific stakeholder groups that are concerned about the companies' CSR. The importance of company–stakeholder dialogue is supported by an interview respondent:

'Whenever there is an opportunity as an organization, we always do research. Like for example, like when we handle waving equipment, we went there, we talked with the school principal, asking them, what kind of skills that you want your students want to improve. We talked to them, we visited them, we asked their opinion, chatted with them, and finally, they said, they started to share, that we don't have wave equipment.'

The survey finding confirms the previous interview result, which shows that Bali tourism companies prevalently applied more involving strategy to communicate CSR, than responding, or informing strategies. The involving strategy is highly required to minimize the communication gap between Bali tourism companies and stakeholders because they perceive that the companies' CSR, to some extent, does not meet their expectation (Trianasari and Yuniartha, 2015). The problems of CSR in Bali are distribution, proposal submission, unclear criteria, possible jealousy among communities, lack of systematic and accountable report of the used CSR contribution, and the synchronization of contribution and stakeholders' needs and expectation (Dewi et al., 2015; Trianasari & Yuniartha, 2015). They found a tendency of hotels to distribute their CSR funds to only certain tourist objects. Some needy communities lacked support while the others reportedly received much more CSR support. The unclear government rules on CSR and companies' lack of CSR communication strategy are believed to be the cause of this problem (Trianasari and Yuniartha, 2015). Accordingly, companies need to adjust their CSR and communication strategy, so that 'there is a balance between the private interest of the organizations and the interest of society' (Grunig, 1992 as cited in L'Etanget al., 2007, p. 86).

The second strategy, informative, consist of three informing strategies and only one responding strategy—Informing 2 (the companies publish and communicate their CSR to stakeholders), Informing 3 (the companies create good CSR information and communicate it to stakeholders), Informing 1 (the CSR is decided solely by the owner orheadquarters), and Responding 3 strategy (the companies identify relevant stakeholders who are concerned with CSR).

This informative strategy indicates that Bali tourism industries also use the one-way communication approach in CSR communication, with little attempt to gain feedback from stakeholders. It means that some companies consider CSR to be not that important, and feel that they do not need to communicate it to stakeholders. Thecommunication of CSR is only for basic compulsory or instructional purposes such as preparing a report to owner/shareholder, headquarters, or regulators. Another reason is that there is no request or pressure from external stakeholders for any information about company CSR.

Responding 3 strategy in this category indicates that the companies attempt to gain stakeholders' feedback but are not willing to use it to influence the CSR policy. The companies only want to find out the stakeholders' responses to the CSR.

F2F meeting was the preferred method to gain feedback, along with social media monitoring and survey. The companies use meeting and survey to gain feedback from the employees and use social media to gain feedback from the general public, customers, or concerned stakeholders. The most common social media platforms used are Facebook, Twitter, and YouTube. Responses such as seen or watched numbers, likes, and comments on social media posts are compiled, analysed, and reported to the owner or headquarters. As one interview participant explained:

We get the feedback from people comments on social media. We have some loyal followers, or we call them 'Zoo friends.' They are fond of our programmes and want to be informed of upcoming programmes. General public generally does not give direct

comment to us. We always try to reply to all of the comments and inform them as soon as we have upcoming programmes. We inform them generally via social media.

6.3. Relationship Between Company Characteristics and CSR Communication

This study attempts to investigate whether there is any relationship between company characteristics and the practice of CSR communication. A relationship is considered to exist when there is any difference in terms of CSR communication between companies with different characteristics. There are five company characteristics in this study—size, business sector, management type, ownership type, and financial performance. Company size consists of three categories—large, medium, and small. Business sector consists of four categories—hotel, restaurant, tour and travel, and tourist attraction. Management type consists of three categories—international-chain, local-chain, and non/chain. Ownership type consists of foreign-owned, local-owned, foreign and local combined, and state-owned. The last category, financial performance, consists of five categories—very good, good, average, bad, and very bad. CSR communication, as the dependent variable, consists of six characteristics—goal, audience, content, channel, integration, and strategy.

The study results confirm the relationship between CSR communication practice and the characteristics of the tourism companies. The ways CSR communication is strategically planned, executed, and evaluated vary according to the characteristics of the companies. The ways the companies plan the goals, identify the audiences, select the contents, channels, strategies, and integrations of CSR communication depend on the business sectors, sizes, types of management and ownership as well as the current financial performance of the companies.

All aspects of CSR communication are related with business sectors. The goal, audience, content, channel, and strategy of CSR communication are significantly related with the business sectors of the tourism company which practice it. On the goal, for

example, branding, reputation, and publicity have been mostly stated by restaurant, tourist attraction, hotel, and tour and travel indicating that the four business sectors investigated have a difference in those previously stated of goals of CSR communication.

CSR communication is also significantly related with the size of the company. All components of CSR communication (goal, audience, content, channel, strategy, and integration) are related with the company sizes indicating that the sizes of the company influence the practice of CSR communication. In terms of audience, instance, the three types of company sizes; small, medium, and large company, have a difference in the audience especially on the headquarters, customers, suppliers, public, governments, NGO, business association, educational institutions, and media.

The extent of CSR communication is also related the management types. Tourism companies which are operated with different types of management are likely to perform different levels of CSR communication in terms of goal, audience, content, channel, and strategy. The CSR communication is significantly related with the company's management types; whether it is chain of international, national, and local, as well as non-chain company. In terms of strategy, for example, both chain companies use the involving strategy, while the non-chain companies use the one-way informing strategy.

Another type of company characteristics, ownership type, has also an influence on the CSR communication practice. Tourism companies which are operated under different types of ownerships, such as foreign owned, local, combined, and state owned, are likely to perform different levels of CSR communications.

This study confirms the relationship between financial performance and CSR communication. In the case of goal, for example, companies having better financial performance have the goal of reputation when communicating CSR compared to companies with lower financial performance have the goal of building relationships with stakeholders. Companies with better financial performance communicate CSR for reputation and stakeholder relationships to specific audience. On the other hand,

companies with lower financial performance communicate CSR to maintain stakeholder relationship. Companies with better financial performance communicate more CSR content to a wider audience through more channels and with varied goals; communicate content related to environment and finance, while companies with lower financial performance communicate content related to society; and communicate through annual report and website, while companies with lower financial performance use social media.

The detailed discussion on the relationships between company characteristics and CSR communication is presented in the following sections.

6.3.1. Relationship Between Business Sector and CSR Communication

The result of the study indicates that there is a relationship between business sector and the goal, audience, content, channel, and strategy of CSR communication. However, business sector is not related to integration. In Bali tourism industry, business sector is related with three goals of CSR communication—branding, reputation, and publicity— but there is no relationship with culture, customer value, employee commitment, stakeholder relations, company trust, legitimacy, crisis resilience, new ideas, or opportunity. On branding, there is a relationship between restaurant and tour travel, tour travel and restaurant, hotel and tour travel, tour travel and hotel, tour travel and attraction, and attractions and tour travel. On reputation, there is a relationship between restaurant and tour travel and tour travel and restaurant. On publicity, there is a relationship between restaurant and tour travel and tour travel and restaurant. The significant relationship with goals explains that not only different industries, even the business sectors within the same industry (tourism) have different strategic communication goals. Hotel, restaurant, tour travel, and tourist attraction are all different regarding the nature of the business operation, stakeholder perception, and CSR strategy. Studies on the hotel (Holcomb et al., 2007), restaurant (Tomasella & Ali, 2016), and tourist attraction sector (Holcomb et al., 2010; Wijk & Persoon, 2006), show that each sector has a different goal of CSR communication. Hotel sector is focused on reputation, restaurant on customer preferences, tour and travel on leadership, and tourist attraction on gaining trust from related stakeholders.

There is a relationship between business sectors and the five audience types—owner, suppliers, the general public, educational institutions, and media—but there is no relationship with the head/manager, employees, society, government, NGOs, or business associations. However, a more specific analysis between sectors shows that relationship only exists with suppliers, public, and educational institution, and not with owner and media. On suppliers, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and restaurant, tour travel and tourist attractions, and tourist attraction and tour travel. On public, there is a relationship between hotel and restaurant and between restaurant and hotel. On educational institutions, there is a relationship between hotel and tour travel, tour travel and hotel, tour travel and tourist attraction, and tourist attractions and tour travel. The difference in the audience of CSR communication indicates that each business sector has a different perception of stakeholder groups which are considered important regarding company's CSR. This is because different stakeholders have different concerns and expectations about the company's CSR. In consequence, each business sector should both implement and communicates CSR based on each stakeholder group's concern and expectation. The difference in CSR communication audience by business sector is indicated by previous studies by World Travel & Tourism Council (WTTC) (2015) on hotel and tour travel, Ragas and Roberts (2009) on restaurant, and Holcomb et al. (2010) on tourist attractions. While hotels generally communicate to employees, customers are the main audience of restaurant, tour & travel, and tourist attraction companies.

This study confirms the relationship between business sector and content of CSR communication. Business sector is related with some content types such as new job, local supplier, green materials, planting trees, religion, career, salary, local staff, security, racial discrimination, society, NGOs, quality products, privacy, and innovation, but not with energy management, water management, garbage management, recycling management, public cleaning programme, animal protection, health programme, leisure programme, underage employees, and public contribution. On new job, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, and tour travel and restaurant. On local suppliers, there is a relationship between hotel and tour travel, tour

travel and hotel, restaurant and tour travel, and tour travel and restaurant. On green materials, there is a relationship between hotel and restaurant, restaurant and hotel, restaurant and tour travel, and tour travel and restaurant. On planting trees, there is a relationship between restaurant and tourist attraction and between tourist attractions and restaurant. On religion, there is a relationship between restaurant and tour travel, tour travel and restaurant, and tourist attractions and restaurants. On career, there is a relationship between restaurant and tour travel and between tour travel and restaurant. On salary, there is a relationship between hotel and tour travel, tour travel and hotel, tour travel and tourist attractions, tourist attractions and tour travel, restaurant and tour travel, and tour travel and restaurant. On local staff, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On security, there is a relationship between restaurant and tour travel and between tour travel and restaurant. On racial discrimination, there is a relationship between hotel and restaurant, restaurant and tourist attractions, restaurant and tour travel, and tour travel and restaurant. On local society, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On NGOs, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On quality products, there is a relationship between hotel and tour travel, tour travel and hotel, restaurant and tour travel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On privacy, there is a relationship between hotel and restaurant, restaurant and hotel, tour travel and tourist attractions, tourist attractions and tour travel, restaurant and tour travel, and tour travel and restaurant. On innovation, there is a relationship between hotel and restaurant, hotel and tourist attractions, restaurant and hotel, and tourist attractions and hotel.

Following the difference in the goal and audience, business sectors also communicate different content or CSR themes to stakeholders. Tourism companies generally use CSR content framework developed by GRI 4 (2015), which includes three

main content types; economic, environmental, and social (labour practices and decent work, human rights, society and product responsibility). The current studies generally compare content communicated by different industries (Gunawan, 2008; Sweeney & Coughlan, 2008) and the same companies by the same business sector such as Wijk and Persoon (2006) in tour operator and Holcomb et al.,(2007) in hotel sector, but not by different business sectors under the same industry (tourism). However, by analysing all of those results, this study confirms that different business sectors in the same industry (tourism) communicate different CSR content types, especially on new job, local supplier, green materials, planting trees, religion, career, salary, local staff, security, racial discrimination, society, NGOs, quality products, privacy, and innovation. This is similar to the findings from previous studies (J. L. Holcomb et al., 2007; Medrado & Jackson, 2016; Ovidiu Ioan Moiescu, 2014). Their studies show that hotel sector mainly communicates about employees and community support, while restaurant, tour travel, and tourist attraction sectors communicate about quality product. This study confirms a relationship between business sectors and channels such as magazine, newspaper, brochure, memo, board, letter, telephone, and training. However, business sector is not related to report, CSR report, CSR board, press release, TV, radio, website, email, social media, internal system, meeting, CSR as communication, local employees, employees, WOM, community heads, or foundations. On magazine, there is relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, and tour travel and restaurant. On newspaper, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On brochure, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On memo, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On board, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On letter, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel

and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel. On training, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, and tour travel and restaurant. On training, there is a relationship between hotel and tour travel, restaurant and tour travel, tour travel and hotel, tour travel and restaurant, tour travel and tourist attractions, and tourist attractions and tour travel.

The use of channels to communicate CSR depends on the content, target audience, the nature of interaction (one-way or two-way), and the availability of human and financial resources. To communicate with employees, for example, companies use memo, letter, telephone, and board. Magazine, newspaper, and brochure are used to communicate with the general public. When companies attempt to conduct two-way communication with concerned stakeholders such as employees and community members, they conduct training.

The study shows that there is no relationship between hotel, restaurant, tour travel, and tourist attraction companies on the use of integration in CSR communication. There is no relationship between the business sector and integration.

This study confirms a relationship between the business sector and CSR stakeholder communication strategy. Business sector relates with Informing 1, Involving 2, and Involving 3 strategies, but not with Informing 2, Informing 3, Responding 1, Responding 2, Responding 3, and Involving 3 strategies. On Informing 1, there is a relationship between restaurant and tourist attractions and between tourist attraction and restaurant. On Involving 2, there is a relationship between hotel and tour travel, restaurant and hotel, restaurant and tour travel, tour travel and hotel, and tour travel and restaurant. However, there is no relationship between the business sector and Involving 1 strategy. The difference in stakeholder communication strategies indicates that hotel, restaurant, tour travel, and tourist attraction companies are different in the nature of communication approach—whether one-way, two-way symmetrical, or two-way asymmetrical. By applying the Informing 1 strategy of one-way approach, the companies intend to only inform about CSR content without the need to gain feedback or be influenced by the

stakeholders on CSR policies. By applying Involving 2 and Involving 3 strategies, the companies intend to inform about CSR, gain feedback, and consider the feedback as constructive and influential input for further CSR policy and programmes.

6.3.2. Relationship Between Company Size and CSR Communication

The result of the study indicates that there is a relationship between Bali tourism company size and all components of CSR communication—goal, audience, content, channel, integration, and strategy. Company size is related with the goal of culture, branding, and reputation but not with customer value, employee commitment, stakeholder relations, company trust, legitimacy, crisis resilience, new ideas, and opportunity. On culture, there is a relationship between small and medium and between medium and small companies. On branding, there is a relationship between small and medium and between medium and small companies. On reputation, there is a relationship between small and medium and between medium and small companies. This finding confirms the study results that while medium and large companies focus on building and maintaining their reputation as CSR-concerned companies (Lim & Greenwood, 2017), small companies focus on creating a CSR culture by building good relationships with key stakeholders such as owner, employees, and customers (Ettinger et al., 2018; Tomasella & Ali, 2016). The lack of branding- and reputation-focused communication is because of the limited availability of financial and human resources. Therefore, small companies focus on building CSR-based relationship only with internal stakeholders and customers.

Company size is related to most CSR communication audience types such as headquarters, customers, suppliers, public, governments, NGO, business association, educational institutions, and media. However, size is not related to head/manager and employees. On headquarters, there is a relationship between small and medium, small and large, medium and small, medium and large, large and small, and large and medium companies. On customers, there is a relationship between small and medium, medium and small, small and large, and large and small companies. On suppliers, there is a relationship between small and medium and between medium and small companies. On public, there

is a relationship between small and medium and between medium and small companies. On government, there is a relationship between small and medium, small and large, medium and small, and large and small companies. On NGOs, there is a relationship between small and medium and between medium and small companies. On business institutions, there is a relationship between small and medium and between medium and small companies. On educational institutions, there is a relationship between small and medium and between medium and small companies. On media, there is a relationship between small and medium, medium and large, medium and small, and large and small companies. The relationship between company size and the audiences indicates that they have different perceptions of which stakeholder groups are considered important regarding CSR. Small, medium, and large companies have different perceptions of the extent of CSR communication to headquarters, customers, suppliers, public, governments, NGOs, business associations, educational institutions, and media. However, CSR communication to managers and employees is a common practice for all because it is obligatory. Managers and employees are indeed important internal stakeholders.

Out of 26 themes of CSR communication content, however, company size only relates with two—animal protection and NGO cooperation. On the other hand, size is not related with content of new job, local supplier, green material, energy management, garbage management, recycling management, tree-planting programme, public cleaning, health programme, training programme, religious programme, career fair, fair salary, local staff, underage employees, security, public contribution, quality products, privacy, and product innovation. On animal protection, there is a relationship between medium and large and between large and medium companies. On NGOs, there is a relationship between small and medium and between medium and large companies. The relationship between size and the contents of protecting animals and NGO cooperation indicates that not all companies have concerns about communicating these issues. On NGOs cooperation, it is clear that not all companies have cooperation with NGOs on implementing CSR. The previous interview result indicates that only large companies are likely to have cooperation with NGOs.

On the other hand, SMEs do not have cooperation with any NGO. Therefore, they do not need to communicate with NGOs. Regarding content, SMEs generally communicate society-related CSR (Zerfass & Winkler, 2016) (Zerfass, 2006), while environment-related CSR is the content of large companies (Cowper-Smith & de Grosbois, 2011; J. L. Holcomb et al., 2007; World Travel & Tourism Council [WTTC], 2015).

Company size is related to CSR communication channels. Size relates to 10 channels such as CSR report, newspaper, memo, board, letter, email, internal system, training, community head, and foundation. However, size is not related with the channels of report, magazine, brochure, CSR board, press release, TV, radio, website, social media, meeting, CSR as communication, local employees, employees, or WOM. The use of CSR report, newspaper, internal system, and NGO to communicate CSR depends on the company size. These channels are generally used by medium and large companies, but not small companies. Instead of using CSR report, for example, small companies use a section in an annual report. On CSR report, there is a relationship between small and medium, medium and small, small and large, and large and small companies. On newspaper, there is a relationship between small and medium and between medium and small companies. On memo, there is a relationship between small and medium and between medium and small companies. On board, there is a relationship between small and large and between large and small companies. On letter, there is a relationship between small and medium and between medium and small companies. On email, there is a relationship between small and large and between large and small companies. On training, there is a relationship between small and medium and between medium and small companies. On society heads, there is a relationship between small and medium and between medium and small companies. On foundations, there is a relationship between small and medium and between medium and small companies.

Company size is related with the integration of CSR communication. Size is related with department, information, photo, and content integration, but not with continued integration. On department integration, there is a significant difference between small and medium, medium and small, small and large, and large and small companies. On

information integration, there is a difference between small and medium companies, medium and small companies, small and large companies, and large and small companies. On photo integration, there is difference between small and medium companies, medium and small companies, small and large companies, and large and small companies. On content integration, there is a significant difference between small and medium companies and between medium and small companies.

Company size is related to CSR stakeholder communication strategy. Size is related with Informing 3, Responding 1, Involving 1, Involving 2, and Involving 3 strategies but not with Informing 1, Informing 2, and Responding 3 strategy. On Informing 3, there is relationship between small and medium, and between medium and small companies. On Responding 1, there is a relationship between medium and large, and between large and medium companies. On Involving 1, there is a relationship between medium and large, and between large and medium companies. On Involving 2, there is a difference between small and medium, medium and small, medium and large, and large and medium companies. On Involving 3, there is a relationship between small and medium, medium and small, medium and large, and large and medium companies.

6.3.3. Relationship Between Management Type and CSR Communication

The result of the study indicates that there is a relationship between management type and one goal of CSR communication—crisis resilience. There is a relationship between local-chain and non-chain, and between non-chain and local-chain companies. This relationship is because not all management types understand or consider the importance of crisis resilience in tourism sector. On the other hand, there is no relationship between company management type and goal of culture, branding, reputation, publicity, customer value, employee commitment, stakeholder relations, company trust, legitimacy, new ideas, or development opportunity. It means that these goals of CSR communication are well understood by companies of all types of management—all companies communicate CSR for these goals.

There is a relationship between management types and two types of audience—headquarters and employees. On headquarters, there is a relationship between international-chain and non-chain, local-chain and non-chain, non-chain and international-chain, and between non-chain and local-chain companies. On employees, there is a relationship between international-chain and non-chain and between non-chain and international-chain companies. Chain management tourism companies—both local (national) and international companies—carry out CSR communication to their headquarters on a frequent basis. On the other hand, independent and non-chain companies do not communicate to headquarters because they don't have one. The relationship of CSR communication with employees exists because companies with different management types perceive employees differently. It seems that there are different perceptions among companies on the extent to which employees are considered important for CSR communication. This situation corresponds with studies by Nugraha and Andayani (2013) showing that employees are the main audience of the chain companies while the independent companies' audience is owners/investors. However, there is no relationship between management type and owner/investor, customers, suppliers, public, society government, NGOs, business associations, educational institutions, or media. There is a relationship between management and some CSR communication content types such as new job, local supplier, recycling, public cleaning, training, and local staff. On new job, there is a relationship between international-chain and non-chain, local-chain and non-chain, non-chain and international-chain, and non-chain and local-chain companies. On local suppliers, there is a relationship between local-chain and non-chain and between non-chain and local-chain companies. On recycling, there is a relationship between international-chain and local-chain and between local-chain and international-chain companies. On cleaning, there is a relationship between local-chain and non-chain and between non-chain and local-chain companies. On training, there is a relationship between international-chain and local-chain and between local-chain and international-chain companies. On local staff, there is a relationship between local-chain and non-chain and between non-chain and local-chain companies. There is a relationship between management types and these content types because chain companies are more concerned with communicating these content types than non-chain companies. Communicating about

new job and local supplier cooperation, for example, is very important for the chain companies to gain good reputation in the public and society. On the other hand, independent companies may consider these not important to communicate. While society-related CSR is the main content of local-chain and non-chain companies (Nyahunzvi, 2013), environment-related CSR is the main content of foreign-chain tourism companies (Jenkins & Karanikola, 2014; Medrado & Jackson, 2016). Plantation industry, which is characterized as environmentally sensitive industry like tourism, mostly communicates its efforts of protecting the environment (Darus et al., 2013). However, there is no relationship between management and other content types such as green material, energy management, water management, tree-planting programmes, animal protection, health programmes, religious programmes, leisure programmes, career fair, fair salary, underage employees, security, racial discrimination, contribution to society, public contribution, quality products, privacy, or product innovation.

There is a relationship between management type and two channels—report and internal system/intranet. On report, there is a relationship between local-chain and non-chain and between non-chain and local-chain companies. On intranet, there is a relationship between local-chain and international-chain companies. This finding indicates that chain companies and independent companies have different perceptions of the importance of report and internal system to communicate CSR. While chain companies use both report and social media, independent companies just use report to report CSR programmes to their owner (Nyahunzvi, 2013; Tomasella & Ali, 2016). However, there is no relationship between management type and channels of CSR report, magazine, brochure, memo, announcement board, CSR board, letter, press release, TV, radio, telephone, website, email, social media, meeting, training, CSR as communication, local employees, employees, WOM, community heads, and foundations.

The study indicates that there is no relationship between company management type and integration or strategy of CSR communication. The two chain company types mostly use the two-way symmetrical involving strategy in CSR communication, while non-chain companies use the one-way informing strategy.

6.3.4. Relationship Between Ownership Type and CSR Communication

There are four types of ownership of tourism companies in Bali—foreign-owned, local-owned, foreign and local combined, and state-owned. Literature indicates that companies-owned by foreign entities are expected to communicate more CSR to more stakeholders such as government and the general public, compared to locally-owned companies (Gunawan et al., 2009). In consequence, to increase the legitimacy, the companies improve their practice of CSR communication. Regarding goal, while foreign-owned companies focuses on gaining reputation, stakeholder relationship is the main goal of the three remaining company types (Darus et al., 2013; Melubo & Lovelock, 2017; Wong et al., 2015). Owner and customers are the main audience groups of foreign-owned companies (Melubo & Lovelock, 2017), while local-, combined-, and state-owned companies communicate CSR mostly to their owner/investors (xxx). Similar to foreign-chain companies, foreign-owned companies also focuses on environment-related CSR as the main content, while other types—local-, combined-, and state-owned focus on CSR which relates to contribution to society. Website is the main channel of CSR communication for foreign-owned companies, while report is the main channel for local-, combined-, and state-owned companies. There is a significant difference in the use of strategy to communicate CSR by companies with different ownership types. Studies show that foreign- and combined-owned companies use involving strategy, while local- and state-owned companies mostly use one-way informing strategy to communicate CSR (Veronica Siregar & Bachtiar, 2010).

There is a relationship between ownership type and five goals of CSR communication—culture, branding, reputation, new ideas, and legitimacy. There is no relationship between ownership type and the goal of publicity, customer value, employee commitment, stakeholder relation, company trust, crisis resilience, and opportunity. On culture, there is a relationship between local- and combined-, and between combined- and local-owned companies. On branding, there is a relationship between local- and combined- and between combined- and local-owned companies. On reputation, there is a relationship between local- and combined- and between combined- and local-owned companies. On

legitimacy, there is a significant difference between local- and combined- and between combined- and local-owned companies.

There is a relationship between ownership type and audience types of owner, headquarters, customers, suppliers, public, society, government, NGO, business institutions, educational institutions, and media. There is no relationship between ownership types and audience types of head/manager and employees. On owner, there is a relationship between local- and combined- and between combined- and local-owned companies. On headquarters, there is a relationship between foreign- and combined-, local- and combined-, combined- and foreign-, and combined- and local-owned companies. On customers, there is a relationship between local- and combined- and between combined- and local-owned companies. On suppliers, there is a relationship between foreign- and combined-, local- and combined-, combined- and foreign-, and combined- and local-owned companies. On public, there is a relationship between local- and combined-, combined- and local-, foreign- and combined-, and combined- and foreign-owned companies. On society, there is a relationship between local- and combined- and between combined- and local-owned companies. On governments, there is a relationship between local- and combined- and between combined- and local-owned companies. On NGOs, there is a highly significant difference between local- and combined-owned companies and between combined- and local-owned companies. There is a significant difference between foreign- and combined-owned companies, combined- and foreign-owned companies, combined- and state-owned companies, and state- and combined-owned companies. On business institutions, there is a relationship between local- and combined- and between combined- and local-owned companies. On educational institutions, there is a relationship between local- and combined-, combined- and local-, and state- and combined-owned companies.

There is a relationship between ownership types and some contents of CSR communication such as new job, local suppliers, energy, recycling, public cleaning, religion, leisure, career, salary, local staff, and NGOs. There is no relationship between ownership type and other contents such as green material, water management, garbage

management, tree-planting programme, animal protection, health programme, training programme, underage employees, security, racial discrimination, public contribution, quality products, privacy, and product innovation. On new job, there is a relationship between local and combined, and between combined and local companies. On local suppliers, there is a relationship between local and combined, and between combined and local companies. On energy, there is a relationship between local and combined, and between combined and local companies. On cleaning, there is a relationship between local and combined, and between combined and local companies. On religion, there is a relationship between local and combined, and between combined and local companies. On leisure, there is a relationship between local and combined, and between combined and local companies. On career, there is a relationship between local and combined, and between combined and local companies. On salary, there is a relationship between local and combined, and between combined and local companies. On local staff, there is a relationship between local and combined, and between combined and local companies. On NGOs, there is a relationship between local and combined, and between combined and local companies.

There is a relationship between ownership type and some channels such as report, CSR report, magazine, newspaper, memo, TV, internal system, training, WOM, community heads, and foundations. But there is no relationship between ownership type and other channels such as brochure, letter, press release, social media, meeting, CSR as communication, local employees, or employees. On report, there is relationship between local- and combined- and between combined- and local-owned companies. On CSR report, there is a relationship between local- and combined- and between combined- and local-owned companies. On magazine, there is a relationship between foreign- and combined- and between combined- and foreign-owned companies. On newspaper, there is a relationship between foreign- and combined-, local- and combined-, combined- and foreign-, and combined- and local-owned companies. On memo, there is a relationship between local- and state-, combined- and state-, state- and local-, and state- and combined-owned companies. On TV, there is a relationship between local- and combined- and between combined- and local-owned companies. On radio, there is a relationship between

local- and state- and between state- and local-owned companies. On email, there is a relationship between local- and combined- and between combined- and local-owned companies. On internal system, there is a relationship between local- and combined- and between combined- and local-owned companies. On training, there is a relationship between local- and combined- and between combined- and local-owned companies. On WOM, there is a relationship between local- and combined- and between combined- and local-owned companies. On community heads, there is relationship between foreign- and combined- and between combined- and foreign-owned companies.

On foundations, there is a relationship between local- and combined-, combined- and foreign-, combined- and local-, combined- and state-, state- and combined-, local- and state-, and state- and local-owned companies.

There is a relationship between ownership type and department, information, and photo integration. On the other hand, there is no relationship between ownership type and continued and content integration. On integration between departments, there is a significant difference between local- and combined- and between combined- and local-owned companies. On integration of information, there is a significant difference between local- and combined- and between combined- and local-owned companies. On the integration of photos, there is a significant difference between local- and combined- and between combined- and local-owned companies.

There is no relationship between company ownership type and strategy of CSR communication.

6.3.5. Relationship Between Financial Performance and CSR Communication

Studies indicate a positive relationship between financial performance and CSR communication (Nawaiseh, 2015; Ompusunggu, 2016). A study of 63 listed Indonesian mining companies indicates that there is a positive relationship between company financial performance and CSR communication (Ompusunggu, 2016). The relationship is in a

positive direction, which means that the better is a company's financial performance, the more it communicates CSR. On the other hand, some studies do not show any relationship between financial performance and CSR communication (García- Benau et al., 2013; Hermawan & Mulyawan, 2014). Garcia-benau et al.'s (2013) study of listed Spanish companies found that even during financial crisis, the companies are still motivated in CSR communication, which means that financial performance is not related to CSR communication.

Although few studies focus on the relationship between financial performances and CSR communication, it can be inferred that there is a difference in CSR communication among companies with different financial performance levels. Companies with better financial performance communicate CSR for the goal of reputation and stakeholder relationships; the audience comprises owner/investor and public and channels such as financial reports and website are used. Companies with better financial performance communicate CSR for the goal of reputation compared to companies with lower financial performance, whose goal is only to maintain stakeholder relationship. Companies with better financial performance communicate more CSR content (issues and themes) to a wider audience through more channels (print media, online media, electronic media, and F2F communication), and with varied goals. Companies with better financial performance communicate content related to environment and finance, while companies with lower financial performance communicate content related to society. Companies with better financial performance communicate through annual report and website, while companies with lower financial performance use social media.

Financial performance as a variable in this study is measured using not variables such as ROA, profitability, or share price, but simply the company's 'current financial performance.' The reason is similar to that of the company size variable—this study does not include only medium and large companies, but also small companies. The company financial performance is categorized into five main levels—very bad, bad, average, good, and very good.

There is a relationship between financial performance and culture, branding, reputation, customers, trust, legitimacy, and opportunity. On the other hand, there is no relationship between financial performance and publicity, commitment, relation, crisis resilience, or new ideas. There is a relationship between financial performance and owner, head/manager, public, and media. There is no relationship between financial performance and head office, employees, customer, supplier, society, government, NGOs, business association, or educational institutions.

There is a relationship between financial performance and new job, local supplier, animal protection, and local staff. There is no relationship between financial performance and green material, energy, water, garbage management, recycling management, planting trees, public cleaning, health programmes, training programmes, religious programmes, leisure, career fair, underage employees, security, racial discrimination, society, public, NGOs, quality product, privacy, and innovation.

There is a relationship between financial performance and report, CSR report, newspaper, board, letter, email, intranet, meeting, training, CSR as communication, staff, WOM, community heads, and foundation. There is no relationship between financial performance and magazine, brochure, memo, CSR board, release, TV, radio, telephone, website, social media, or local staff.

There is a relationship between financial performance and department integration, information integration, and photo integration. On the other hand, there is no relationship between financial performance and continued integration.

There is no relationship between financial performance and strategy of CSR communication.

There are two main theories that support the positive relationship between company financial performance and CSR communication—signalling and agency theories. According to the signalling theory, companies with better financial performance

communicate more CSR to more groups of stakeholders to give ‘signals’ that they have performed well. The main aim of this signal is to improve reputation (Pérez, 2015), to attract investors to help support the management and compensation (Ayolere et al., 2003), and to attract job seekers to work at the company. The agency theory indicates that managers of companies with better financial performance have more incentives to communicate more CSR to boost their compensation (Abd El Salam, 1999 as cited in Aly and Hussaeney, 2002). Good financial performance indicates good management of the company (Ismail, 2002)

6.4. Bali Tourism Environmental Factors on CSR communication

There are two main groups of environmental factors which influence the way Bali tourism companies communicate CSR—socio-demographic factors and stakeholder request. The socio-demographic group includes four factors—economic situation, social characteristics, cultural characteristics, and country characteristics. Stakeholder request consists of four factors—media pressure, stakeholder requests, NGO pressure, and time.

Bali tourism companies consider economic situation as the most influential environmental factor. There could be some rationales behind this. First, both implementation and communication of CSR are costly and require substantial resources. Second, tourism is a vulnerable sector which is easily influenced by the global economic situation. When the global economy is good, more tourists visit Bali and impact the economy positively, which then affects their practice of CSR communication. In addition, Indonesia, especially Bali, is still a developing region with quite a high level of poverty. This situation relates to the high expectation and demand from the public or local community for the company to conduct and communicate CSR. From the company’s point of view, this situation is seen as ‘an opportunity’ to build strategic relationships with various stakeholders through CSR. As such, local community is considered as the most important stakeholder regarding CSR in Indonesia (Gunawan, 2008; Hendeberg & Lindgren, 2009).

The next factors are social, cultural, and country characteristics. Cultural and

social characteristics both uniquely characterize a country's CSR. Indonesia is even more unique but challenging due to its thousands of islands with diverse ethnicities, traditions, languages, and five main religions. Indonesia has other factors that go beyond 'attitudes' and 'values' ((Domm, 2014). That is why CSR in Indonesia is not similar to that in developed countries (Hendeberg & Lindgreen, 2009). While economic fulfilment is considered as the most basic and important responsibility in developed and developing countries in general (Carroll, 1991; Visser, 2016), Indonesia sees ethics as the most important responsibility.

Ethical responsibility has been placed at the bottom of the pyramid to represent the foundation for CSR performance in Indonesia, due to the importance of cultural values, ethical norms as well as religious beliefs, which can be seen as one of the most complex issues for a company performing CSR in Indonesia. Without taking ethics into consideration, a company will most probably face difficulties when conducting business and performing CSR (Hendeberg & Lindgreen, 2009; p. 36).

Although in Indonesia, CSR communication is considered important to gain positive reputation especially among public and community, Bali seems to have a different perspective. According to the Balinese belief, communicating 'good conduct' is not considered appropriate. Instead, it is deemed better to keep silent on CSR conducts (Mahyuni, 2013). Her studies on CSR in Balinese hotels indicate a low practice of CSR communication. This is relevant to the result of the interview, in which some company representatives stated that 'it is not appropriate to disclose CSR'. Implementing CSR is enough to indicate the company's good intention to stakeholders without any need to publish it openly. Also, due to the strong Indonesian culture of collectivism and personal relationship, personal (informal) relationship is more important than formal or structural relationship. Country characteristics that affect the practice of CSR communication are also noticed in some countries such as Finland (Roitto, 2013), Bangladesh (Islam & Deegan, 2008), and Denmark (Mette Morsing et al., 2008). Finland, for example, is characterized as a country with a very high standard of social responsibility conduct, which

is why there is a high demand for the companies to both conduct and communicate their CSR.

The second group of influential environmental factors, stakeholder request, consists of media pressure, stakeholder requests, NGO pressure, and time. Although there are few existing studies on how media in Indonesia forces business entities to communicate CSR, some studies show how media's role is highly considered. Indonesian companies consider the importance of media for business success because it is 'a voice for civil society' (Hoffmann & Hamidati, 2016, p. 61). Indonesia has the highest media trust in the world (80%) (Edelman Indonesia, 2015). Sinaga (2005) found that the Indonesian companies' PR managers have good personal relations with journalists, which enables them to have their news published more easily (Sinaga, 2005 as cited in Hoffmann & Hamidati, 2016). CSR in Indonesia is mostly handled by PR departments or officers (Kriyantono, 2015).

The existence of multiple and varied stakeholders in Indonesia has forced companies to have specific communication strategies to create good relationship with them. In particular, there are apparent multicultural environments and intense social conflicts between companies and communities (Yudarwati, 2010). Stakeholders in Indonesia are divided into two groups—key stakeholders and stakeholders (Henderberg & Lindgreen, 2009). They further explain that while key stakeholders affect the companies' CSR activities (customers, shareholders, employees, suppliers), secondary stakeholders like media, government, NGOs, and others are affected by companies' CSR. This multiple-stakeholder demand on company CSR is one of the reasons that Indonesia practices two expanded PR models—personal influence and cultural interpreter (Yudarwati, 2010). The companies assign special individuals in charge of building and managing trusted relationships with society-based stakeholders such as key government officers, media, and community members. Companies operating across Indonesian regions, especially with different cultures, also assign a special person who understands the local culture to build a successful relationship with the local community (Yudarwati, 2010). These models result in mutually beneficial relationships for both stakeholders and companies.

CHAPTER VII

CONCLUSIONS AND STUDY LIMITATIONS

7.1. Conclusions

This study provides a comprehensive overview as a result of a preliminary but extensive investigation of how tourism companies in a destination of a developing country communicate their CSR. There are two major issues attempting to be solved throughout this study; the general practice of CSR communication in tourism industry and the relationship between company characteristics and CSR communication. Compared to other similar studies which only tackle limited aspects of CSR communication such as only audience, content, and channel, or the strategy of CSR communication, this study provides a more comprehensive and complete aspects of CSR communication such as goal, audience, content, channel, integration, and stakeholder communication strategy. In addition, the environmental factor of CSR communication is also investigated. Moreover, this study also explores the relationship between company characteristics and CSR communication. Similar to the first issue previously discussed, if compared to other similar studies which involve limited number of business sectors, this study also offers a more detailed result by including more business sectors of the tourism industry. There are four business sectors covered in this study— accommodation/hotel, tour and travel, restaurant, and tourist attraction company.

In addition to the extensive involvement of four business sectors, this study employs the maximum effort in terms of methodological issue by combining the use of case study approach with a multi-method application. This study employs the so-called exploratory sequential design of combining both qualitative interview and quantitative survey consecutively. The first empirical study is the qualitative interview, which involved representatives of 13 tourism companies—six hotels, three tour and travel companies, two restaurants, and two tourist attraction companies. All the interview participants hold top

managerial positions in their respective companies and are well aware of the companies' CSR policy and practice. The interview results, combined with literature review, are used to develop a questionnaire which consists of 45 questions. The second empirical study, the quantitative survey, involved as many as 528 tourism companies—245 hotels, 193 restaurants, 60 tourist attractions, and 30 tour and travel companies, with varying company sizes, types of management and ownerships, and financial performances. As a result, it is believed that this would be the most complete study on CSR communication due to the involvement of most components of CSR communication as well as the highest number of business sectors involved in a single study.

Communication is very important for the success of CSR. CSR communication in tourism industry is even more complex and challenging, because of the existence of multiple sectors and demandingly varied stakeholders with complex issues. In destinations located in developing nations, tourism companies face a high CSR expectation from the multiple stakeholders, especially from the local community and society. As such, tourism companies may consider CSR as a strategy to build relationships with multiple stakeholders, which could ultimately contribute to successful business operation. This type of balanced relationships which other scholars refer as engagement (Devin and Lane, 2014; Lim and Greenwood, 2017), dialogic (Kent and Taylor, 2002). Tourism is a very promising industry and there is a shift of trend from destinations located in developed nations to destinations in developing nations and LDCs. Bali is Indonesia's most important tourist destinations and is dependent on tourism. In a tourist destination of a developing country, CSR is important for the tourism companies, the local community, the destination, and the tourism sector itself.

CSR communication involves six main aspects such as goal, audience, content, channel, integration, and strategy. The initial step of CSR communication is setting up the specific goal or the objective the companies are willing to achieve by CSR communication. The goal of CSR communication differs between companies operating under different industries, business sectors, and specific locations in which the companies are located (see Tang and Lee, 2009). Tourism companies are characterized by their very close relationship

with local community because both parties require their resources and support each other. That is why the common goal of CSR communication is to gain legitimacy or as a license to operate by building meaningful relationships with key stakeholders. The tourism companies need the resources of the local community to be able to attract tourists, such as natural resources or interesting places (distinctive flora and fauna, waterfalls, rice fields, beaches, rivers, and other natural attractions). On the other hand, the local community needs tourism companies to invest and make economic contribution to their regions through staff recruitment, tax payment, buying items of daily needs such as food and beverages. This typical condition of symbiosis or mutualism between tourism companies and local community is more apparent in tourism companies situated in developing nations such as Indonesia.

The above situation is in line with the result of this study, which indicates that there are two main goals of the tourism companies in Bali to communicate CSR—for promotion and to gain a shared value. The quantitative survey indicates that in order to gain a shared value of CSR communication in Bali, the tourism companies expect to reach supportive and integrated goals such as crisis resilience, opportunities for development and new ideas, company trust, stakeholder relationships, legitimacy, and employee commitment. Building meaningful relationships with key stakeholders is the most important objective of CSR communication, through which the companies are able to gain valuable advantages such as gaining trust from investors, owners, and board directors, as well as get working commitment from the employees. This result is aligned with a study by Lim and Greenwood (2017) who referred this goal as non-economic goal. With this goal, the companies see how employee and community relationships are separated from the traditional business goal achievement, which in this study is named as promotional goal. In their study, the promotional goal is named as economic goal. The results regarding how Bali tourism companies set up their goal as the starting point of CSR communication indicate that CSR is considered as an important strategy to gain legitimacy in society and finally meet the final business objective. Goal is the most important component of CSR communication, which determines the other components.

After setting up the goal, the next step of CSR communication is selecting the specific stakeholder groups to which the companies communicate their CSR initiatives and achievements. In relation to the goal of gaining a shared value and promotional goal particularly from the local community, this study indicates that there are two main groups of stakeholders who are the main target audience of CSR communication—internal stakeholder and external stakeholder. The internal stakeholder group consists of three main stakeholder types—manager, owner/investor, and employees. This group of stakeholders is usually the most important type of audience for SMEs. Compared to larger companies, which communicate to wider audiences, SMEs generally do not have sufficient financial or human resources to communicate CSR other than to their internal stakeholders. In this situation, the companies communicate CSR as a compulsory conduct to report to their owners, especially related to the use of CSR budget. These SMEs have less interest in communicating to wider public or external stakeholders. The second main group of stakeholders to which Bali tourism companies communicate CSR is the external stakeholder group, which consists of varied stakeholders such as business associations, suppliers, society, NGOs, government, public, media, and customers. This typical external group of stakeholders is usually the audience of large, international-chain, and foreign-owned tourism companies such the large, foreign-owned, or international-chain hotels, tour operators, and restaurants. Selection of the key internal and external stakeholders as the audience of CSR communication by Bali tourism companies follows the selection of goals. In order to achieve the goal of gaining a shared value, the Bali tourism companies decide to communicate CSR to key stakeholder groups such as internal stakeholders and external stakeholders.

The most important part of CSR communication is the content—what to communicate, or specific CSR issues and topics the companies communicate to those specific audiences in the attempt to achieve the desired goals. The study indicates that there are four groups of CSR content that Bali tourism companies communicate. The CSR content in this study is also referred to as CSR initiative. These are environmental initiative, ethical and quality initiative, employee initiative, and community initiative. Similar to the results of the first empirical study, qualitative interview, the quantitative survey also

indicates that Bali tourism companies have no policy on specific CSR content to communicate. They are more likely to communicate all CSR issues or topics they have conducted. The rationale behind this situation is explained in the previous chapter, the result of the qualitative interview. There are some possible reasons behind the fact that Bali tourism companies seem to communicate all types of CSR issues and topics. First, Bali tourism companies do not have any specific policy on specific CSR issues to communicate because they do not consider that CSR communication to be that important. Consequently, they do not attempt to find out what CSR data and information are required by their stakeholders. As a result, the companies communicate CSR at minimum level or only to very few stakeholders. Therefore, they just communicate any CSR that has been implemented. Second, the Bali tourism companies have no specific information on what CSR-specific data and information are required by specific stakeholders.

The environment initiative consists of topics or issues related to water, garbage, energy, and recycling management, tree-planting, animal protection, use of green materials, and public facilities cleaning. The ethical and quality initiative consists of topics or issues related to customer privacy, policy against racial discrimination and underage employees, product or service innovation, and quality products. The employee initiative consists of topics related to training and development, leisure and health support (health insurance), fair salary system, and support of religious activities. Community initiative consists of topics or issues related to financial support and aids for the general public, community or local society, cooperation with NGOs, and local staff recruitment.

The study indicates that Bali tourism companies employ a wide range of channels to communicate their CSR commitment and initiatives. The most basic channel used is report. The use of report to communicate CSR only exists between company's manager and owner and board of director or owner. The manager communicates CSR implementation through a routine report. Traditional or print media is generally used to communicate CSR to internal stakeholders such as employees by putting announcement on internal announcement board. Brochure, CSR boards, and announcement in print media are also used by hotels to communicate CSR initiative to in-house guests and internal

employees. Memo is used by managers or top managerial employees to inform lower level employees about company CSR programmes. Press release is also used by companies to communicate with media, especially when they require the media to publish their CSR-related news. The print channel consists of memo, brochure, magazine, announcement boards, CSR boards, letters, and press release.

One of the most interesting findings of this study is the use of interactive media to communicate and build CSR-related relationships with key stakeholders such as employees and local community. The interactive channel consists of intranet, meetings, local staff, specific staff, CSR as communication, and social media. When companies plan CSR programmes, they usually pay a visit to the local community and have a bilateral meeting about the possibility to conduct CSR programmes. Through the meeting, they ask in details the aids and support the local community requires from the companies.

Meeting is also regularly used by top managerial employees to have a discussion and two-way interaction with employees. Meeting is the most favourite channel of companies to conduct two-way communication effectively and efficiently.

Another interesting finding is how Bali tourism companies employ their locally recruited staff to communicate the companies' CSR to the local community to which the staff belong. These local staff serve as trusted representatives to communicate the company's CSR to the local community. With this method, the CSR data and information delivered to the local community is more trusted. This type of employee – public interaction is in Indonesia popularly known as blusukan; face to face communication directly with the public (Kriyantono and Mckenna, (2017). By doing blusukan, the company is able to generate word of mouth communication directly to stakeholders in order to minimize misconception either internally (with employees) or externally (with communities). Moreover, Kriyantono and Mckenna (2017) claimed that blusukan also plays a role as issue management role by simply asking the employees and communities ‘what is going on...? Apart from locally recruited staff, companies also employ specific staff to communicate CSR to their internal guests. The first empirical study, the interview,

indicates that hotels conduct information training sessions with specific employees to make them aware of the company CSR. After the training, the employees are expected to provide correct CSR information to stakeholders.

While interactive media is mostly used to communicate to key stakeholders in order to have a balanced relationships, Bali tourism companies also use electronic and digital channel to communicate with general public. Website is very useful as a channel to publish the companies' CSR because it is cost-effective and relatively requires relatively less HR for its operation. Another channel in this category is TV. Although the use of internet and digital media has been significantly increasing, it is interesting to find that TV is still used to publish CSR-related information. The interview result indicates that companies usually publish information on TV when they have high-value information, news, or special event. Although publishing information on TV is relatively expensive, it may be still the best option because of its very wide coverage and it is still the most popular source of both information and entertainment in some big regions in Indonesia especially in Bali.

During CSR communication, the internal departments of tourism companies conduct a general integration among themselves. The integration of CSR communication involves CSR data and information, messages or content, and photos. In Bali tourism industry, CSR is positioned in the HR department, accounting department, or sales and marketing department. While CSR is conducted by accounting and HR departments, the integration is generally done by the owner or investor, top management, and the sales and marketing department. They integrate and communicate with the top management and owners because of the use of financial resources. Moreover, they communicate it to employees. For communicating CSR to external stakeholders such as general public, they coordinate with (send the data and information) with the sales and marketing department, which sometimes also involves PR section or staff. The communication functions in Bali tourism companies, especially for promotional and external communication, are generally the responsibility of sales and marketing department. The PR function or section is generally positioned in the sales and marketing department. It is very rare to see Bali tourism companies have a special communication, corporate communication, or PR

department. When CSR and CSR communication are conducted by the sales and marketing department, it integrates with the accounting department because it is related to financial resources or budgeting.

CSR communication to different groups of stakeholder is a challenging task because each group has not only its own perspectives, needs, and expectation about the company's CSR but also its own preference of the use of media for accessing CSR data and information. In addition, stakeholders' CSR expectation is a moving target and subject to change over time, which requires specific and dynamic strategies to communicate CSR accordingly. That is why Morsing and Schultz (2008) developed the so-called stakeholder communication strategy in order to find the best ways to communicate CSR to stakeholders effectively and efficiently. The three strategies are informing, responding, and involving. While informing is a one-way communication approach, responding and involving are based on two-way communication, where involving is a two-way balanced approach.

The study results indicate that there are two main strategies apparently used by the Bali tourism companies—interactive and informative strategies. The apparent use of interactive strategy, which emphasizes the importance of two-way balanced communication, shows that the companies understand the importance of CSR and the importance of listening to stakeholders' needs and expectation about their CSR contribution. The apparent use of two-way communications has been by scholars such as Kent and Taylor (2002) who note that Public Relations has shifted from a 1 relation to 2 relational model. Before and after CSR implementation, Bali tourism companies identify the key stakeholders and attempt to gain feedback. Initially, the companies conduct a dialogue with key stakeholders through meetings. The companies attempt to show that they are concerned with their situation and needs of the companies' CSR support. Having listened to the stakeholders' CSR concern and needs, the staff in charge of CSR consult the dialogue result with the top management (and/or owners of SMEs). Upon their approval, the CSR is implemented. After implementation, Bali tourism companies conduct an evaluation through survey or poll and again a dialogic meeting to gain feedback from the stakeholders receiving the CSR. Conducting dialogic meeting both before and after the

CSR programmes indicates the companies' intention to build good relationships. Balancing the stakeholders' CSR expectation and company's business objective is very important for the success of CSR programme, the company's business operation, and the welfare of stakeholders being allocated CSR programmes. Dialogue is very important for CSR communication because it is considered as a moral and ethical communication (Kent and Taylor, 2002).

The concept of two-way balanced communications has some similarities with other similar concepts of communication in Indonesia. In an article of developing a culturally-relevant Public Relations theory for Indonesia, Kriyantono and Mckenna (2017) presented the local wisdom value of *silih asah*, *silih asih*, *silih asuh* (teach, love, and care of each other) through which companies build two ways communication with stakeholders. With this strategy, the companies places themselves as a harmonic stimulator having communication activities directed to build knowledge, favourable attitudes, and care for each other through sharing information and teaching knowledge, providing information through two way reciprocal channels, and making sure that all the above activities are conducted based on research and dialogue (Kriyantono and Mckenna, 2017, p. 8).

This result is well aligned with other studies such as Kent and Taylor (2002) and Lim and Greenwood (2017). The latter claimed that there has been a shift from one way – based to two ways-based CSR communication because modern companies have become increasingly involved in interactive, collaborative, and mutually engaged relationships with stakeholders whose interests may go beyond corporate self-interests (p. 769). This type of two-ways based stakeholders communication strategy for CSR communication has also been found in a research involving communication practitioners in the USA by Lim and Greenwood (2017) which they named it as “stakeholder engagement strategy”. This newly found stakeholder communication strategy on CSR comprises of three main components such as proactive dialogue with stakeholders, co-constructing CSR efforts, and reflecting the voice and interest of both internal and external stakeholder into CSR programs. Taylor and Kent (2014) claimed that this strategy is more ethical because it is based on principles of honesty, trust, and positive which later is named as ‘dialogic theory

of Public Relations'. The importance of balanced-CSR communication has been gradually important.

The later apparent stakeholder communication strategy employed by Bali tourism companies is called informative strategy. This strategy mostly employs one-way communication approach with some unbalanced two-way communication. Unlike the interactive strategy, which emphasizes the importance of identifying key stakeholders, gaining inputs on their CSR concerns and needs, and gaining feedback after the programmes, the informative strategy makes no attempt to identify key stakeholders or try to get input about their CSR concern and needs. The CSR programmes are solely determined by the top management or owners. It seems that the top management and owners are confident that they have understood the stakeholders' CSR needs and concerns and decide to conduct CSR based on the companies' business strategy. Apart from the lack of attempt to listen to stakeholders, the companies indeed attempt to communicate the implemented CSR to a range of stakeholder groups. The companies create communication programmes to have their CSR known by stakeholders. However, with this strategy, the companies are more likely to communicate only to limited and general stakeholder groups, often only to general public and to owners and/or top management. With the inclusion of the Responding 3 strategy into this so-called informative strategy, it can be inferred that Bali tourism companies still attempt to gain feedback from stakeholders but only to a limited extent. The most important point here is that the companies do not attempt to build a continued special relationship with stakeholders on things related to CSR. There is no attempt to try to communicate to specific groups of stakeholders such as a community, local society, or employees.

The way Bali tourism companies communicate CSR is influenced by internal and external factors. This study discusses the differences among the companies in CSR communication based on the business sector, company size, management type, ownership types, and current financial performance. This study indicates there are two main groups of environmental factors that influence the practice—socio-demographic factor and stakeholder requests. The demographic factor relates to economic situation and social,

cultural, and country characteristics. The stakeholder request factor relates to media, stakeholder request, NGOs, and time.

It is interesting to note that there is a very strong influence of economic situation and local social, and cultural characteristics on the practice of CSR communication in Bali. There is a relationship between economic situation at global and local levels on the practice of CSR communication. The companies are more likely to communicate more CSR when the economic situation is good because the practice of CSR communication requires substantial efforts and resources. The country characteristic of Indonesia (Bali) also influences CSR communication. While generally there is a strong intention to publicly communicate CSR for economic, business, or promotional purposes, Bali tourism companies are more likely to communicate CSR at minimum level. The Balinese would rather have implicit CSR than explicit CSR. Balinese culture and social characteristics consider that 'CSR is a necessary thing to do' especially for business entities (companies) because the company have gained a profit and therefore should partly give it back to the community. Therefore, the companies should not publish it publicly to wider public because doing CSR is mandatory. CSR communication is not really accepted—the Balinese prefer silent CSR over publicized CSR. This finding is similar to another study on CSR reporting practice by hotel companies in Bali, which indicates that the hotels report less CSR publicly because it is culturally not appropriate (Mahyuni, 2014). However, this kind of silent CSR communication is not preferred by all groups of stakeholders; it is generally preferred by specific audiences of stakeholder groups such as local community. The Balinese cultural preference of silent CSR to loud CSR is similar to that in Scandinavian countries. Morsing and Schultz (2008) show how people of Denmark and Sweden prefer that companies do not aggressively publish their CSR. In addition, Tang and Li (2009)'s comparison study of CSR communication between Chinese and global companies found that the practice did differs especially on how and what to communicate.

Although the statistical analysis of the quantitative study indicates that there are two influential environmental factors of CSR communication in Bali—socio- demographic factors and stakeholder requests—it is apparent that the second factor is least influential.

The first empirical study, the qualitative interview, indicates that it is very uncommon to have external stakeholders request the company's CSR data and information. Sometimes, it is a governmental organization that requests a report of CSR data and information. It indicates that there is a very low request or demand from external stakeholders on company's CSR data and information.

Based on the above descriptive summary of how Bali tourism companies communicate CSR in terms of the goal, audience, content, channel, integration, and strategy, this study result suggests that Bali tourism companies apply the corporate communication theory or principle by building relationships with internal stakeholders, market, and society-based stakeholders, particularly in the practice of CSR communication. The apparent use of two-way-interactive stakeholder communication strategy shows that the companies understand the importance of symmetrical communication principle, so that 'there is a balance between the private interest of the organizations and the interest of society' (Grunig, 1992 as cited in L'Etang et al., 2007, p. 86). The prevalent use of involving strategy is a positive point because PR, as Indonesian companies' main communication function, is still regarded as one-way communication rather than two-way dialogue (Koswara et al., 2015). Their study of 140 Indonesian company websites indicates that 61 companies emphasized one-way communication, 12 companies used two-way communication with imbalanced effect, and only 20 companies used two-way symmetrical communication with balanced effects (see also Yudarwati, 2015). In addition, the stakeholder and legitimacy theories have been applied in identifying and selecting key stakeholders/audiences with whom the companies build CSR-based relationships.

There are some interesting results of this study. First, the Bali tourism companies consider CSR implementation as a form of communication or believe that silence in the matter of CSR is also a form of communication (Ihlen et al., 2011). Moreover, companies encourage specific employees to act as channels to communicate CSR, known as the inside-out approach; the basis for trustworthy CSR communication is the involvement and commitment of employees to the company's CSR policies (Morsing et al., 2008). Specific

employees such as tour guides, front-liners, and locally recruited employees act as ‘third-party experts’ to disseminate and endorse CSR information to stakeholders (Morsing et al., 2008). While the locally recruited staff is supposed to communicate company's CSR only to the local community, the other specific staff members are usually in charge of CSR communication to customers. The CSR messages delivered by the locally recruited staff are more likely to be trusted because they are coming from those groups of society.

CSR communication in tourism industry is important but challenging due to the involvement of multiple business sectors and stakeholders. CSR in tourism is better understood by a description of the types of activities that can and should be included in the sector (Coles et al., 2013), so that the understanding varies according to the types or activities of a specific sector where CSR is conducted. Implementing and CSR communication should go hand-in-hand to gain CSR benefits not only for the company but also the local community and tourism industry itself.

Apart from investigating the general practice of CSR communication, this study also explores the relationship between Bali tourism companies' characteristics (business sector, company size, types of management and ownership, and current financial performance) and the practice of CSR communication. There is a relationship between business sector and goal, audience, content, channel, and strategy of CSR communication. However, business sector is not related with integration. Company size is related with all aspects of CSR communication (goal, audience, content, channel, integration, and strategy). Management type is related with goal, channel, and content, but not with integration and strategy. Ownership type and financial performance are not related with strategy but are related with goal, channel, content, and integration.

Business sector has a relationship with goal, especially the goals of branding, reputation, and publicity. Company size has a relationship with goal, especially culture, branding, and reputation. Management type has a relationship only with crisis resilience. Ownership type has a relationship with culture, branding, reputation, new ideas, and

legitimacy. Financial performance has a relationship with culture, branding, reputation, customer trust, legitimacy, and opportunity.

Business sector has a relationship with audience types of suppliers, public, and educational institutions. Company size has relationship with headquarters, customers, suppliers, public, government, NGOs, business associations, educational institutions, and media. Management type has a relationship with headquarters and employees. Ownership type has a relationship with owner, headquarters, customer, suppliers, public, society, government, NGOs, business institutions, educational institutions, and media. Financial performance has a relationship with owner, manager, public, and media.

There is no relationship between business sector and management type and integration. But there is a relationship between company size and department, information, photo, and content integration.

There is a relationship between business sector and management type with strategy but there is no new relationship between management, ownership, and financial performance. Business sector has a relationship with Informing 1 and Informing 2 strategies and company size has a relationship with Informing 3, Responding 1, Involving 1, Involving 2, and Involving 3.

7.2. Suggestions for Future Research

This study is conducted to address the current gaps in research in CSR communication, especially in tourism industry. The existing research is considered as critically new and limited (Coles et al., 2013), slow, and in steady progress (Holcomb et al., 2007). That is why there are more studies on tactical level rather than strategic level of CSR communication. In addition, instead of being analysed from (corporate) communication perspective, the current research on CSR communication has mostly been tackled from accounting field of study because CSR reporting, which in fact is also considered as part of CSR communication, is conducted by accounting department. Similar

to other field of studies, research on CSR communication is conducted more in western or developed regions such USA, Canada, and Europe than in Asian countries such as Indonesia. In terms of objects of analyses, existing research has mostly analysed documents, reports, and content of social media such as Facebook, Instagram, and Twitter. There are limited studies done through interview and survey. In terms of industries types like the study context, there are few studies on nearly all business sectors of tourism industry. Even within the tourism industry itself, there is a wide gap among the business sectors—most research tackles only accommodation or hotel sector with very little attention given to other sectors such as tour and travel, restaurant, and tourist attraction sectors.

Although this study is considered to be the most extensive of its kind, especially in the context of tourism industry, because of the involvement of companies of all sizes, four business sectors, and all types of management and ownership, there are still some thoughts of improvements in upcoming research. Suggestions for future research on CSR communication on tourism industry could revolve around the selection of companies to be included in the study. Instead of investigating tourism companies of all sizes, it would be better to include only medium and large companies, because companies of these sizes are more likely to already have more knowledge, understanding, resources, policy, or programmes of CSR and CSR communication. Thus, the study would be able to gain more insights about the practice of CSR communication. This study indicates that when companies are approached by the researcher to take part in the study, small companies are more likely to refuse or claim that they neither conduct CSR nor communicate it.

Future research may also employ a reverse data collection method. While the current study employs the exploratory sequential design (qualitative–quantitative approach), future studies could make use of the confirmatory sequential design (quantitative–qualitative approach). After a comprehensive survey, the result would be confirmed through a qualitative interview to gain a deeper rationale and explanation of the survey results. In addition, the future research may also employ The Structural Equation Model Partial Least Square (SEM-PLS) with external variable as the moderating variable

in order to understand whether the company's external situation (such as political situation) could strengthen or weaken the company's decision in implementing CSR. Future research may also attempt to conduct a cross-country comparison between a tourist destination in a developing country like Indonesia and one in a developed nation such as in Europe or North America or perhaps developed countries in Asia and Australia such as Japan, South Korea, Singapore, New Zealand, and Australia.

7.3. Practical Consideration for Tourism Managers

Bali tourism companies communicate all CSR initiatives with internal stakeholders through informative strategy and through print channel, especially report and board. The companies communicate employee initiatives and community initiatives to local community/society by using interactive strategy through locally-recruited staff and more CSR implementations. This is because CSR implementation is considered as CSR communication. Bali tourism companies communicate environmental and ethical initiatives to customers by using informative strategy through interactive channels, especially specific staff and CSR boards. The companies communicate about environmental, ethical, and quality initiatives with interactive strategy to general public through interactive channel, especially social media and TV. Therefore, in order to ensure efficiency and effectiveness, Bali tourism companies, especially small and local-owned companies, should use social media to communicate ethical and quality initiatives to customers and use local staff and CSR implementation to communicate with the community

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APPENDIXES

1. Interview Questions
2. Questionnaire (bilingual)
3. Field Research Letter from Supervisor
4. Field Research Letter from Home University (Indonesia)
5. Field Research Permit from Bali Government Board
6. Field Research Letter Sent to Respondents

1. Interview Questions

A. Company Characteristics

1. What is your job title/position, or in what department are you?
2. How many employees are there?
3. What is the company business operation?
4. What is the company's management type?
5. What is the company's ownership structure?

B. Communicating CSR

1. What department is in charge of communicating CSR?
2. What are your goals for communicating CSR?
3. To which stakeholders do you communicate CSR?
4. What CSR information do you communicate?
5. What channels do you use to communicate CSR?
6. Does the department which communicates CSR also coordinates with other departments in communicating CSR?
What kind issue do they integrate?
7. After communicating your CSR programs, do you attempt to get feedback from your stakeholders?
From which stakeholders? What do you use to gain those feedback?
8. Do you generally invite stakeholders to discuss your CSR programs?
Who do you invite?

C. Environmental factors of communicating CSR

1. Is there any environmental factors which influence how your company communicate CSR?

2. Questionnaire

Instruction:

Please give your opinion by giving a **CROSS (X)** in the appropriate box!

Mohon berikan pendapat dengan memberikan tanda silang (X) pada kotak yang sesuai!

A. COMPANY CHARACTERISTICS (KARAKTERISTIK PERUSAHAAN)

1. Business Sector (*Sektor Usaha*)

1. Hotel 3. Tour & Travel
 2. Restaurant 4. Tourist Attractions / Theme Parks

2. Employee Number (*Jumlah Karyawan*).

- 5 - 19 > 100
 20 - 99

3. Ownership (*Kepemilikan*)

1. Foreign (*Asing*)
 2. Local (*Lokal*)
 3. Foreign & local (*kombinasi asing & lokal*).
 4. State owned (BUMN)

4. Management (*Manajemen*)

1. International-chain (*Chain internasional*)
 2. Local-chain (*Chain lokal / nasional*)
 3. Independent/non-chain (*Bukan chain, tidak ada cabang*).

5. Current Profit Margin (Keuntungan Perusahaan sekarang ini)

1. Very low (*sangat buruk*) 4. Good (*baik*)
 2. Low (*buruk*) 5. Very good (*sangat baik*)
 3. Average (*menengah*)

B. GENERAL INFORMATION (INFORMASI UMUM)

1. What is your position now? *Apa jabatan Bapak/Ibu sekarang?*

- | | |
|--|--|
| <input type="checkbox"/> General Manager | <input type="checkbox"/> Public Relations Manager |
| <input type="checkbox"/> Human Resources Manager | <input type="checkbox"/> Sales & Marketing Manager |
| <input type="checkbox"/> Accounting Manager | <input type="checkbox"/> CSR Team Manager |
| <input type="checkbox"/> Others/Yang lain | |

2. What department is in charge on CSR implementation? (may select more than one dept.)

Departemen apa yang melaksanakan CSR?(bisa menjawab lebih dari satu departemen)

- | | |
|--|---|
| <input type="checkbox"/> Human Resources | <input type="checkbox"/> Accounting |
| <input type="checkbox"/> Public Relations | <input type="checkbox"/> Special CSR Team |
| <input type="checkbox"/> Sales & Marketing | <input type="checkbox"/> Others/yang lain |

3. What is your CSR related to? *CSR perusahaan berkaitan dengan apa saja?*

A. Economy (*Ekonomi*).

1. Create new job / business opportunities (*usaha2 membuka lapangan pekerjaan / usaha baru*)

	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5	
Strongly disagree						Strongly Agree

2. Work with local suppliers (*bekerjasa sama dengan / pemberdayaan supplier lokal*)

	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5	
Strongly disagree						Strongly Agree

B. Environment (*Lingkungan*)

1. Use green/sustainable materials (*penggunaan bahan-bahan ramah lingkungan*).

	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5	
Strongly disagree						Strongly Agree

2. Save energy (*pengelolaan &/ hemat energy*).

<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
----------------------------	----------------------------	----------------------------	----------------------------	----------------------------

Strongly disagree

Strongly Agree

3. Water management (*pengelolaan &/ hemat air*)

Strongly disagree 1 2 3 4 5 Strongly Agree

4. Waste management (*pengelolaan sampah*)

Strongly disagree 1 2 3 4 5 Strongly Agree

5. Use recycle materials (*Mengelola &/ menggunakan bahan daur ulang*).

Strongly disagree 1 2 3 4 5 Strongly Agree

6. Planting trees inside &/ outside companies (*menanam pohon di dalam &/ luar perusahaan*).

Strongly disagree 1 2 3 4 5 Strongly Agree

7. Clean public places; river, sea, beach, street (*membersihkan tempat umum; sungai, pantai dll.*).

1 2 3 4 5
Strongly disagree Strongly Agree

8. Protect animals &/ environment (*melakukan / mendukung upaya perlindungan binatang*)

1 2 3 4 5
Strongly disagree Strongly Agree

C. Employee Practice (*Kesejahteraan karyawan*).

1. Health care and education (*bantuan terkait kesehatan & pendidikan*).

Strongly disagree 1 2 3 4 5 Strongly Agree

2. Training & development programs (*mendukung program pelatihan & pengembangan*).

Strongly disagree 1 2 3 4 5 Strongly Agree

3. Religion-related programs &/ facilities (*mendukung kegiatan karyawan terkait agama*).

1 2 3 4 5
Strongly disagree Strongly Agree

4. Provide sport & recreation programs &/ facilities (*mendukung kegiatan olahraga & rekreasi*) 1 2 3 4 5
Strongly disagree Strongly Agree
5. Equal & fair career opportunities (*Kesempatan berkarir & jabatan secara jelas & adil*). 1 2 3 4 5
Strongly disagree Strongly Agree
6. Equal and fair salary system (*Sistem gaji yang jelas dan adil*).
Strongly disagree 1 2 3 4 5 Strongly Agree

D. Human Rights (*Hak Asasi Manusia*).

1. Recruit more staff from local community (*merekrut lebih banyak staf lokal*).
Strongly disagree 1 2 3 4 5 Strongly Agree
2. Againsts under-age or child workers (*tidak merekrut staf di bawah umur*).
Strongly disagree 1 2 3 4 5 Strongly Agree
3. Provide maximum security (*menjamin keamanan di area perusahaan*).
Strongly disagree 1 2 3 4 5 Strongly Agree
4. Against RACE discrimination (*tidak melakukan diskriminasi terkait SARA*).
Strongly disagree 1 2 3 4 5 Strongly Agree

E. Society (*Masyarakat lokal & umum*).

1. Provide donation to local community (*bantuan untuk masyarakat sekitar perusahaan*). 1 2 3 4 5
Strongly disagree Strongly Agree
2. Provide donation to general public (*bantuan untuk masyarakat umum*)
Strongly disagree 1 2 3 4 5 Strongly Agree
3. Cooperate with Foundations (*bekerjasama dengan Yayasan membantu masyarakat*). 1 2 3 4 5

Strongly disagree

Strongly Agree

F. Product Development (*Pengembangan Produk*).

1. Customers-friendly facilities/services which avoid/minimize harmful impacts.

(*Menyediakan produk / pelayanan yang ramah & tidak berbahaya bagi konsumen*).

1	2	3	4	5
---	---	---	---	---

Strongly disagree

Strongly Agree

2. Customers' privacy and confort (*melindungi privacy dan kenyamanan konsumen*).

1	2	3	4	5
---	---	---	---	---

Strongly disagree

Strongly Agree

3. Develop new products for customers' satisfaction.

(*Inovasi produk / pelayanan baru untuk meningkatkan kepuasan konsumen*).

1	2	3	4	5
---	---	---	---	---

Strongly disagree

Strongly Agree

C. COMMUNICATING CSR (KOMUNIKASI CSR).

1. Which department is in charge for communicating CSR? (may select more than one dept.).

Departemen apa yang mengkomunikasikan kegiatan CSR? (bisa memilih lebih dari satu departemen).

Human Resources

Accounting

Public Relations

Special CSR Tea

Sales and Marketing

Others/yang lain

.....

2. To which stakeholders do you communicate CSR...? *Komunikasi CSR ditujukan kepada ...?*

(Strongly disagree / *sangat tidak setuju* 1 – 2 – 3 – 4 – 5 *strongly agree / sangat setuju*)

1. Owners/Investors (<i>Pemilik/investors</i>)	1	2	3	4	5
2. Head Office (<i>Kantor Pusat</i>)	1	2	3	4	5
3. GM &/ Management (<i>Manajer/pimpinan</i>)	1	2	3	4	5
4. Employees (<i>Karyawan</i>)	1	2	3	4	5
5. Customers (<i>Konsumen / Pelanggan</i>)	1	2	3	4	5
6. Suppliers &/ Business partners (<i>Supplier, rekan usaha</i>)	1	2	3	4	5
7. General Public (masyarakat umum / Publik)	1	2	3	4	5
8. Local Community (Masyarakat sekitar)	1	2	3	4	5
9. Governments Organizations (lembaga pemerintah)	1	2	3	4	5
10. Non-Government Organisation (NGO's)(LSM/)	1	2	3	4	5
11. Business association (<i>Asosiasi bisnis terkait</i>).	1	2	3	4	5
12. Education Institutions (<i>Lembaga pendidikan</i>)	1	2	3	4	5
13. Media company (<i>Perusahaan media</i>).	1	2	3	4	5
14. Others (<i>yang lain</i>)	1	2	3	4	5

3. What CSR information do you communicate to stakeholders?
CSR tentang apa saja yang dikomunikasikan ke stakeholders?

A. Economic (*Ekonomi*).

1. Create new job / business opportunities (*usaha2 membuka lapangan*

pekerjaan / usaha ba

1	2	3	4	5
---	---	---	---	---

Strongly disagree

Strongly Agree

2. Work with local suppliers (*bekerja sama dengan & pemberdayaan supplier*

lokal)

1	2	3	4	5
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Strongly disagree

Strongly Agree

B. Environment (*Lingkungan*).

1. Use responsible/sustainable materials (*penggunaan bahan-bahan ramah lingkungan*).

1	2	3	4	5
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Strongly disagree

Strongly Agree

2. Save energy (*pengelolaan &/ hemat energi*).

Strongly disagree

1	2	3	4	5
---	---	---	---	---

Strongly Agree

3. Water management (*pengelolaan &/hemat air*).

Strongly disagree

1	2	3	4	5
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Strongly Agree

4. Waste management (*pengelolaan sampah*).

Strongly disagree

1	2	3	4	5
---	---	---	---	---

Strongly Agree

5. Use recycle materials (*mengelola &/ menggunakan bahan daur ulang*).

Strongly disagree

1	2	3	4	5
---	---	---	---	---

Strongly Agree

6. Planting trees inside &/ outside companies (*menanam pohon di dalam &/ luar perusahaan*).

1	2	3	4	5
---	---	---	---	---

Strongly disagree

Strongly Agree

7. Clean public places; river, sea, beach, street (*membersihkan tempat umum; sungai, pantai, dll.*)

1	2	3	4	5
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Strongly disagree

Strongly Agree

8. Protect animals &/ environment (*melakukan / mendukung upaya perlindungan binatang*)

1	2	3	4	5
---	---	---	---	---

Strongly disagree

Strongly Agree

C. Employee Practice (*Kesejahteraan karyawan*).

1. Health care and education (*bantuan terkait kesehatan &/ pendidikan*).

Strongly disagree

1	2	3	4	5
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Strongly Agree

2. Training & development programs (*mendukung program pelatihan & pengembangan*). 1 2 3 4 5
Strongly disagree Strongly Agree
3. Religion-related facilities & program (*mendukung kegiatan karyawan terkait agama*). 1 2 3 4 5
Strongly disagree Strongly Agree
4. Provide sport & recreation programs (*mendukung kegiatan olahraga & rekreasi*). 1 2 3 4 5
Strongly disagree Strongly Agree
5. Equal & fair career opportunities (*kesempatan berkarir & jabatan secara jelas & adil*). 1 2 3 4 5
Strongly disagree Strongly Agree
6. Equal and fair salary system (*Sistem gaji yang jelas & adil*). 1 2 3 4 5 Strongly Agree
Strongly disagree

D. Human Rights (*Hak Asasi Manusia*).

1. Recruit more staff from local community (*merekrut lebih banyak staff lokal*). 1 2 3 4 5 Strongly Agree
Strongly disagree
2. Againsts under-age or child workers (*tidak merekrut staff di bawah umur*). 1 2 3 4 5 Strongly Agree
Strongly disagree
3. Provide maximum security in the company area (*menjamin keamanan di area perusahaan*). 1 2 3 4 5
Strongly disagree Strongly Agree
4. Against RACE discrimination (*tidak melakukan diskriminasi terkait SARA*). 1 2 3 4 5 Strongly Agree
Strongly disagree

E. Society (*Masyarakat lokal & umum*).

1. Provide donation to local community (*bantuan untuk masyarakat sekitar perusahaan*).

Strongly disagree 1 2 3 4 5 Strongly Agree

2. Provide donation to general public (*bantuan untuk masyarakat umum*).

Strongly disagree 1 2 3 4 5 Strongly Agree

3. Cooperating with Foundations (*Bekerjasama dgn yayasan dalam membantu masyarakat*).

1 2 3 4 5
Strongly disagree Strongly Agree

F. Product Pengembangan (*Pengembangan Produk*).

1. Provide customers-friendly facilities/services which avoid/minimize harmful impacts.

(*Menyediakan produk / pelayanan yang ramah & tidak berbahaya bagi konsumen*).

1 2 3 4 5
Strongly disagree Strongly Agree

2. Customers' privacy and confort (*melindungi privacy dan kenyamanan konsumen*).

1 2 3 4 5
Strongly disagree Strongly Agree

3. Develop new products for customers' satisfaction

(*Inovasi produk / pelayanan baru untuk meningkatkan kepuasan konsumen*)

Strongly disagree 1 2 3 4 5 Strongly Agree

4. What **channels** do you use to communicate CSR? (*komunikasi CSR dengan menggunakan?*)

(Strongly disagree / *sangat tidak setuju* 1 – 2 – 3 – 4 – 5 *strongly agree* / *sangat setuju*)

1. Annual Report (<i>Laporan Tahunan</i>).	1	2	3	4	5
2. CSR Reports (Laporan CSR)	1	2	3	4	5
3. Magazines (Majalah)	1	2	3	4	5
4. Newspapers (Koran)	1	2	3	4	5
5. Brochures (Brosur)	1	2	3	4	5
6. Memo (Memo/pemberitahuan)	1	2	3	4	5
7. Announcement Board (<i>Papan pengumuman</i>)	1	2	3	4	5
8. Flyers (Flyer)	1	2	3	4	5
9. CSR Walls (Papan khusus informasi CSR).	1	2	3	4	5
10. Letters (surat)	1	2	3	4	5
11. Press Release (Press release)	1	2	3	4	5
12. Television (<i>TV</i>)	1	2	3	4	5
13. Radio (radio)	1	2	3	4	5
14. Telephone (<i>Telepon</i>)	1	2	3	4	5
15. Website	1	2	3	4	5
16. E-Mail (surel - surat elektronik)	1	2	3	4	5
17. Facebook	1	2	3	4	5
18. Instagram	1	2	3	4	5
19. Twitter	1	2	3	4	5
20. Youtube	1	2	3	4	5
21. Internal Reporting System (sistem komunikasi internal).	1	2	3	4	5
22. Meeting (rapat, diskusi, pertemuan)	1	2	3	4	5
	1	2	3	4	5

23. Training (pelatihan)
24. CSR is a also form of communication.
(Ber-CSR adalah juga suatu bentuk komunikasi).
25. Local employees
(staf dari lingkungan sekitar perusahann)
26. Employee (karyawan).
27. Customers (Konsumen / dari mulut ke mulut)
28. Community Head (Kepala masyarakat)
29. Foundations Partners (Kerjasama Yayasan).
30. Others/yang lain

1	2	3	4	5
---	---	---	---	---

1	2	3	4	5
---	---	---	---	---

1	2	3	4	5
---	---	---	---	---

1

1

1

1

5. What are your **goals to communicate CSR?**

Apa sasaran yang ingin dicapai dalam mengkomunikasikan kegiatan CSR?

(Strongly disagree / *sangat tidak setuju* 1 – 2 – 3 – 4 – 5 *strongly agree / sangat setuju*)

1. Company culture (CSR sebagai budaya perusahaan).
2. Branding (*Merk*)
3. Reputation (Reputasi).
4. Publicity (Publisitas &/ pemberitaan)
5. Customer preferences (nilai lebih ke konsumen)
6. Employee comittment (komitmen karyawan).
7. Relationships (Hubungan baik dengan stakeholders)
8. Trust (Kepercayaan terhadap perusahaan).
9. Legitimacy (*Legitimasi*).
10. Crisis resilience
(Meminimalkan dampak negatif saat krisis).
11. Innovation potential (*ide & solusi bisnis baru*).

1	2	3	4	5
---	---	---	---	---

1	2	3	4	5
---	---	---	---	---

1	2	3	4	5
---	---	---	---	---

1	2	3	4	5
---	---	---	---	---

1	2	3	4	5
---	---	---	---	---

1	2	3	4	5
---	---	---	---	---

1	2	3	4	5
---	---	---	---	---

1	2	3	4	5
---	---	---	---	---

1	2	3	4	5
---	---	---	---	---

1	2	3	4	5
---	---	---	---	---

1	2	3	4	5
---	---	---	---	---

12. Thought leadership
 (Communicate & encourage CSR value)
 (menyampaikan nilai positif & partisipasi CSR).

1	2	3	4	5
---	---	---	---	---

6. Does the department which communicates CSR also integrate (coordinate) with other departments in communicating CSR? (Apakah departemen yang mengkomunikasikan CSR juga berkoordinasi dengan departemen yang lain dalam mengkomunikasikan CSR?).

1. The communication department *coordinates with other departments* in communicating CSR.

(Bagian yang bertugas mengkomunikasikan CSR juga berkoordinasi dengan bagian yang lain).

1	2	3	4	5
---	---	---	---	---

Strongly disagree

Strongly Agree

2. The communication department *coordinates all CSR messages/content* with other depts.

(Informasi CSR yang akan dikomunikasikan juga dikoordinasikan dengan bagian yang lain).

1	2	3	4	5
---	---	---	---	---

Strongly disagree

Strongly Agree

3. The communication department *coordinates CSR photos and graphics* with other department.

(Foto, gambar terkait CSR yg akan dikomunikasikan juga dikoordinasikan dengan bagian lain).

1	2	3	4	5
---	---	---	---	---

Strongly disagree

Strongly Agree

4. The coordination among departments in communicating CSR is *on a continuous basis/long term*.

(Koordinasi komunikasi CSR seperti di atas dilakukan terus menerus / berkelanjutan)

1	2	3	4	5
---	---	---	---	---

Strongly disagree

Strongly Agree

5. The communication department *adjusts all CSR information & photos* with other departments.

1	2	3	4	5
---	---	---	---	---

(Isi dan foto informasi CSR disesuaikan berdasarkan hasil koordinasi dengan dept. yg lain).

Strongly disagree

Strongly Agree

7. Please rate your opinion regarding the following statement based on your CSR (Berikan pendapat tentang pernyataan di bawah ini sesuai dengan CSR).

1. Our CSR program is decided by management (owner, head office, etc.)

(CSR perusahaan ditentukan oleh manajemen, pemilik, kantor pusat).

Strongly disagree 1 2 3 4 5 Strongly Agree

2. We publish / communicate our CSR programs to stakeholders

(kami mengkomunikasikan CSR ke stakeholders).

Strongly disagree 1 2 3 4 5 Strongly Agree

3. We create good CSR information & communicate it to stakeholders.

(Kami merancang informasi CSR yang tepat dan mngkomunikasikannya ke stakeholders).

Strongly disagree 1 2 3 4 5 Strongly Agree

4. Our CSR is decided by management & based on stakeholders' feedback through survey/questionnaire and responses on our social media (CSR kami ditentukan oleh manaje-

jemen berdasarkan masukan dari stakeholders melalui angket & respon di sosial media).

Strongly disagree 1 2 3 4 5 Strongly Agree

5. We communicate CSR and try to accommodate stakeholders' CSR concerns.

(Kami mengkomunikasikan CSR dan berusaha mengakomodir masukan stakeholders).

Strongly disagree 1 2 3 4 5 Strongly Agree

6. We identify relevant stakeholders who are concerned on our CSR.

(Kami mengidentifikasi stakeholders2 tertentu yang tertarik dengan CSR perusahaan).

Strongly disagree

1	2	3	4	5
---	---	---	---	---

 Strongly Agree

7. Our CSR focus is based on discussion and dialogue with stakeholders.

(CSR kami ditentukan berdasarkan hasil diskusi dan dialog dengan stakeholders).

Strongly disagree

1	2	3	4	5
---	---	---	---	---

 Strongly Agree

8. We build dialogue about CSR with important stakeholders to show how we accommodate their CSR concerns (Kami berdialog mengenai CSR dengan stakeholders dan

menunjukkan bahwa kami berusaha mengakomodir pendapat mereka terkait CSR).

Strongly disagree

1	2	3	4	5
---	---	---	---	---

 Strongly Agree

9. We build relationships with stakeholders on CSR related programs

(Kami menjalin hubungan dengan stakeholders terkait program CSR kami).

Strongly disagree

1	2	3	4	5
---	---	---	---	---

 Strongly Agree

8. What contextual factors influence your company in communicating CSR?
 Faktor apa saja yang mempengaruhi perusahaan dalam mengkomunikasikan CSR?

(Strongly disagree / sangat tidak setuju 1 – 2 – 3 – 4 – 5 strongly agree / sangat setuju)

1.	Economic situation (<i>situasi ekonomi</i>).	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px; text-align: center;">1</td> <td style="width: 20px; height: 20px; text-align: center;">2</td> <td style="width: 20px; height: 20px; text-align: center;">3</td> <td style="width: 20px; height: 20px; text-align: center;">4</td> <td style="width: 20px; height: 20px; text-align: center;">5</td> </tr> </table>	1	2	3	4	5
1	2	3	4	5			
2.	<i>Political</i> situation (<i>situasi politik</i>).	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px; text-align: center;">1</td> <td style="width: 20px; height: 20px; text-align: center;">2</td> <td style="width: 20px; height: 20px; text-align: center;">3</td> <td style="width: 20px; height: 20px; text-align: center;">4</td> <td style="width: 20px; height: 20px; text-align: center;">5</td> </tr> </table>	1	2	3	4	5
1	2	3	4	5			
3.	CSR regulations (<i>regulasi terkait CSR</i>).	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px; text-align: center;">1</td> <td style="width: 20px; height: 20px; text-align: center;">2</td> <td style="width: 20px; height: 20px; text-align: center;">3</td> <td style="width: 20px; height: 20px; text-align: center;">4</td> <td style="width: 20px; height: 20px; text-align: center;">5</td> </tr> </table>	1	2	3	4	5
1	2	3	4	5			
4.	Others / yang lain	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px; text-align: center;">1</td> <td style="width: 20px; height: 20px; text-align: center;">2</td> <td style="width: 20px; height: 20px; text-align: center;">3</td> <td style="width: 20px; height: 20px; text-align: center;">4</td> <td style="width: 20px; height: 20px; text-align: center;">5</td> </tr> </table>	1	2	3	4	5
1	2	3	4	5			
5.	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px; text-align: center;">1</td> <td style="width: 20px; height: 20px; text-align: center;">2</td> <td style="width: 20px; height: 20px; text-align: center;">3</td> <td style="width: 20px; height: 20px; text-align: center;">4</td> <td style="width: 20px; height: 20px; text-align: center;">5</td> </tr> </table>	1	2	3	4	5
1	2	3	4	5			

9. Who request company CSR data and information?

Siapa saja yang meminta data dan informasi CSR perusahaan?

1.	Owner / investor (<i>pemilik / investor</i>).	1	2	3	4	5
2.	Head Office (<i>kantor pusat</i>).	1	2	3	4	5
3.	Government agencies (<i>Lembaga pemerintah</i>).	1	2	3	4	5
4.	Customers request CSR information (<i>konsumen</i>)	1	2	3	4	5
5.	Employee request CSR information (<i>karyawan</i>).	1	2	3	4	5
6.	Local community (<i>masyarakat lokal/sekitar</i>).	1	2	3	4	5
7.	General public (<i>masyarakat umum</i>).	1	2	3	4	5
8.	NGOs (<i>LSM</i>).	1	2	3	4	5
9.	Others (<i>yang lain</i>)	1	2	3	4	5
10.	1	2	3	4	5

Thank You

(*Terima Kasih*)

3. Field Research Letter from Supervisor



Fakultät für Wirtschaftswissenschaften und Medien

Technische Universität Ilmenau | PF 10 05 65 | 98684 Ilmenau

Univ.-Prof. Dr.
Martin Löffelholz

Institut für Medien und
Kommunikationswissenschaft

FG Medienwissenschaft

Ehrenbergstraße 29
98693 Ilmenau

Telefon: +49 3677 69-4703
Telefax: +49 3677 69-4645

martin.loeffelholz@tu-ilmenau.de
<http://www.tu-ilmenau.de/mw/>

Ilmenau, 28. Juli 2017

To whom it may concern

Mr. Kadek Dwi C. Putra is enrolled as doctorate student at the Faculty of Economic Sciences and Media of Technische Universität Ilmenau. Supervisors of his doctorate research project are Prof. Dr. Martin Löffelholz and Dr. Andreas Schwarz.

Mr. Putra is carrying out a study titled "Communicating Corporate Social Responsibility in Indonesia. An empirical case study on Bali's Tourism Industry". As part of this study, he will carry out a survey on representatives of the tourism sector in Bali.

Due to the relevance of his study for advancing tourism in Bali, we kindly ask you to support his endeavor. Especially, we would highly appreciate your personal participation in this study due to your expertise and competence. All data will be analyzed anonymously; hence, your name and the name of your institution will not appear in any context.

Please do not hesitate to contact me if there are any queries or if you would like to request further information. Beforehand, I would like to express my gratefulness for your support of this very relevant academic study.

Sincerely,

Technische Universität Ilmenau
Fakultät für Wirtschaftswissenschaften und Medien
Institut für Medien und Kommunikationswissenschaft
Fachgebiet Medienwissenschaft
Univ.-Prof. Dr. Martin Löffelholz Ehrenbergstraße 29 · 98693 Ilmenau

4. Field Research Letter from Home University (Indonesia)



POLITEKNIK NEGERI BALI

KEMENTERIAN RISET, TEKNOLOGI DAN PENDIDIKAN TINGGI

POLITEKNIK NEGERI BALI

Jalan Kampus Bukit Jimbaran, Kuta Selatan, Kabupaten Badung, Bali - 80364

Telp. (0361) 701981 (hunting) Fax. 701128

Laman : www.pnb.ac.id • Email : poltek@pnb.ac.id

Nomor : 04928/PL8/PP/2017
Lampiran : 1 (satu) Gabung
Hal : Penelitian komunikasi CSR
industri pariwisata Bali

Jimbaran, 11 Oktober 2017

Kepada Yth. Bapak/Ibu
Dr. Ir. Tjok Oka Artha Ardhana Sukawati, M.Si.
Ketua BPD PHRI Bali
Di - tempat

Dalam rangka penelitian studi doktoral (S3) staf kami dengan judul '*Communicating Corporate Social Responsibility in Indonesia; An Empirical Case Study in Bali's Tourism Industry*', kami mohon bantuan agar Bapak/Ibu berkenan memberikan izin untuk memperoleh informasi yang dibutuhkan. Adapun staf kami tersebut adalah:

Nama : Kadek Dwi Cahaya Putra
N I P : 197703052001121001
Jurusan : Administrasi Niaga & Manajemen Bisnis Internasional

Sebagai bahan pertimbangan, terlampir kami sertakan surat izin melakukan penelitian dari kepala dinas penanaman modal dan PTSP Prov. Bali, uraian singkat penelitian, surat pengantar dari promotor, dan *kuesioner yang kami mohon untuk didistribusikan ke seluruh anggota BPD PHRI Bali.*

Demikian permohonan kami dan atas perhatian serta kerjasamanya, kami haturkan terima kasih.



MSI Direktur,

Ir. Made Mudhina, MT
NIP. 196203021989031002

5. Field Research Permit from Bali Government Board



Jalan Raya Puputan, Niti Mandala Denpasar 80235
Telp./Fax (0361) 243804/256905
website: www.dpmpmsp.baliprov.go.id e-mail: dpmpmsp@baliprov.go.id

Nomor : 070/05312/DPMPTSP-B/2017
Lampiran : -
Perihal : Rekomendasi

Kepada
Yth: Bupati/Walikota
cq. Kepala Badan Kesbang Pol
dan Linmas Kabupaten/Kota
Se-Tempat
di -
Tempat

I. Dasar

- Peraturan Gubernur Bali Nomor 32 Tahun 2017 Tanggal 25 April 2017 Tentang Tentang Penyelenggaraan Pelayanan Terpadu Satu Pintu dan Peraturan Gubernur Bali Nomor 36 Tahun 2017 Tanggal 26 April 2017 Tentang Tata Cara/Prosedur Penerbitan Perizinan dan NonPerizinan pada Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu.
- Surat Permohonan dari Politeknik Negeri Bali Nomor 04929/PL8/PP/2017, tanggal 20 Oktober 2017, Perihal Permohonan Izin Penelitian.

II. Setelah mempelajari dan meneliti rencana kegiatan yang diajukan, maka dapat diberikan Rekomendasi kepada:

Nama : KADEK DWI CAHAYA PUTRA
Pekerjaan : PNS
Alamat : JALAN SINGOSARI UTARA UMA PUNGUL V/1
Judul/bidang : COMMUNICATING CORPORATE SOCIAL RESPONSIBILITY IN INDONESIA; AN EMPIRICAL CASE STUDY IN BALIS TOURISM INDUSTRY
Lokasi Penelitian : Seluruh Kabupaten/Kota Se-Provinsi Bali
Jumlah Peserta : 1 Orang
Lama Penelitian : 4 Bulan (11 Oct 2017 s/d 11 Jan 2018)

III. Dalam melakukan kegiatan agar yang bersangkutan mematuhi ketentuan sebagai berikut:

- Sebelum melakukan kegiatan agar melaporkan kedatangannya kepada Bupati/Walikota setempat atau pejabat yang berwenang
- Tidak dibenarkan melakukan kegiatan yang tidak ada kaitannya dengan bidang/judul Penelitian. Apabila melanggar ketentuan Rekomendasi/Ijin akan dicabut dihentikan segala kegiatannya.
- Mentaati segala ketentuan perundang-undangan yang berlaku serta mengindahkan adat istiadat dan budaya setempat.
- Apabila masa berlaku Rekomendasi/Ijin ini telah berakhir, sedangkan pelaksanaan kegiatan belum selesai, maka perpanjangan Rekomendasi/Ijin agar ditujukan kepada instansi pemohon.
- Menyerahkan hasil kegiatan kepada Pemerintah Provinsi Bali, melalui Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Provinsi Bali dan Kepala Badan Kesatuan Bangsa dan Politik Provinsi Bali

Denpasar, 19 Oktober 2017

a.n. GUBERNUR BALI
KEPALA DINAS PENANAMAN MODAL
DAN PTSP PROVINSI BALI





IDA BAGUS MADE PARWATA, S.E., M.Si.
PEMBINA UTAMA MADYA
NIP. 19581231 198510 1 003

Tembusan kepada Yth:

- Kepala Badan Kesbangpol Provinsi Bali
- Yang Bersangkutan



6. Field Research Letter Sent to Respondents

 POLITEKNIK NEGERI BALI	KEMENTERIAN RISET, TEKNOLOGI DAN PENDIDIKAN TINGGI POLITEKNIK NEGERI BALI Jalan Kampus Bukit Jimbaran, Kuta Selatan, Kabupaten Badung, Bali - 80364 Telp. (0361) 701981 (hunting) Fax. 701128 Laman : www.pnb.ac.id • Email : poltek@pnb.ac.id
Nomor : 04928/PL8/PP/2017	Jimbaran, 11 Oktober 2017
Lampiran : 1 (satu) Gabung	
Hal : Penelitian komunikasi CSR industri pariwisata Bali	
Kepada Yth. Bapak/Ibu Dr. Ir. Tjok Oka Artha Ardhana Sukawati, M.Si. Ketua BPD PHRI Bali Di - tempat	
Dalam rangka penelitian studi doktoral (S3) staf kami dengan judul <i>'Communicating Corporate Social Responsibility in Indonesia; An Empirical Case Study in Bali's Tourism Industry'</i> , kami mohon bantuan agar Bapak/Ibu berkenan memberikan izin untuk memperoleh informasi yang dibutuhkan. Adapun staf kami tersebut adalah:	
Nama : Kadek Dwi Cahaya Putra	
N I P : 197703052001121001	
Jurusan : Administrasi Niaga & Manajemen Bisnis Internasional	
Sebagai bahan pertimbangan, terlampir kami sertakan surat izin melakukan penelitian dari kepala dinas penanaman modal dan PTSP Prov. Bali, uraian singkat penelitian, surat pengantar dari promotor, dan <i>kuesioner yang kami mohon untuk didistribusikan ke seluruh anggota BPD PHRI Bali.</i>	
Demikian permohonan kami dan atas perhatian serta kerjasamanya, kami haturkan terima kasih.	
 Direktur, Ir. Made Mudhina, MT NIP. 196203021989031002	