

## Chapter 21

# Comparative Perspectives on CSR 2.0 in the Contexts of Galicia and North of Portugal

**María Dolores Sánchez-Fernández**  
*University of A Coruña, Spain*

**José Ramón Cardona**  
*University of Illes Balears, Spain*

**Valentín-Alejandro Martínez-Fernández**  
*University of A Coruña, Spain*

### ABSTRACT

*The social responsible behavior of three, four- and five star hotels located in two different regions belonging to two adjacent countries, Galicia (Spain) and Northern Portugal (Portugal) are compared in this investigation. A factor analysis technique along with the Structural Equations Models (SEM) methodology was applied in order to carry out this research. It is a quantitative study which measures the relationship between CSR (Gallardo, Sanchez, & Corchuelo, 2013) and the institutional context (Kostova & Roth, 2002; Llamas-Sanchez, García-Morales, & Martin-Tapia, 2013; Vargas-Sánchez & Riquel-Ligero, 2015) which relate on the basis of a model proposed for this research. The main conclusions show that the hotels under study have different social responsible behavior depending on their location and the institutional context. The regions under study are delimited by the unequal influence of institutional pressures.*

### INTRODUCTION

Tourism both in Spain and in Portugal is an essential pillar for the economy (Alvarez, Vila, Fraiz, & Río, 2013; Lopes, 2010). According to statistical data from the governments of both countries, there was a decline in the tourism sector during the period of the economic crisis (2007-2015) but presently (2016) increasing. It is also important to note that social responsibility has evolved and gained force over the

DOI: 10.4018/978-1-5225-6192-7.ch021

past years. In general, companies do not treat CSR as a mere philanthropic subject or an isolated activity. It is gradually positioning itself as an important strategy within organizations as well as part of the day-to-day management of companies. Due to the latter reasons, the most representative companies in the tourism sectors, hotels, have been selected to develop this investigation and at the same time add homogeneity to be able to make comparisons between different countries. Three, four and five star hotels were studied in order to gain access to sufficient information related to this subject area. Two regions belonging to two different countries and belonging to different institutional contexts were selected in order to make the comparison.

The main objectives of this research are to compare the social responsible behavior depending on the location of the companies in two different countries (Spain and Portugal) and to find out which institutional pressures have greater influence when it comes to implementing CSR practices in the organizations under study. The development of this research aims to provide answers to the following questions:

- Is there an uneven performance in the implementation of CSR practices carried out by companies according to the place where they are located?
- Is there an institutional pressure that influences more than others depending on the geographical area?

This chapter is divided into seven sections. In the first section the literature review with reference to CSR in the institutional theory framework and sustainable tourism can be found. It is then followed by the main focus of the chapter with issues, controversies and problems. In the third section, the recommendations and solutions are put forward followed by future research directions. The conclusions are then presented followed by bibliographical references and the key terms and definitions.

## **BACKGROUND**

### **CSR in the Institutional Theory Framework**

Institutional theory is supported by three essential pillars;

- Regulative,
- Normative, and
- Cognitive (Scott, 2007).

The regulative pillar is based on rules, standards, controls and mechanisms. The normative standards are based on values and roles while the cognitive is governed under cognitive rules and formulas with meaning. These pillars identified by DiMaggio and Powell (1991) are coercive, normative and mimetic institutional pressures. The basic premise of institutional theory is that institutions may induce firms to adopt similar strategies in response to regulatory, normative and cognitive pressures (Scott, 2007). This reveals that institutions have shown have a great influence on social and economic behavior but it must be taken into consideration that it can be easily ignored by companies (Lee, 2011). According to Scott (2007) institutions can be regulatory systems which limit and regulate the behavior of companies. One of the strengths within institutional theory lies in analyzing the behavior of organizations in different

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