Attitude, Corporate Social Responsibility and Sustainable Development: An Empirical Study of Tourism Industry

Chiu, Chou-Kang,
National Taichung University of Education, Taiwan.
E-mail: cckhiu@ntu.edu.tw

Liou, Jia-Wen,
Department of Marketing and Distribution Management,
Ling Tung University, Taiwan.
E-mail: daisy@teamail.ltu.edu.tw

Lin, Shin-yi,
National Taichung University of Education, Taiwan.
E-mail: slin@ntcu.edu.tw

Tran Viet Trieu,
National Taichung University of Education, Taiwan.

Abstract

The tourism industry is one of the world’s major industries, one that offers significant opportunities for employment creation, local economic development and integration into the international market. Therefore, approach into tourism sector we will get lot of overview in areas which social need concern. Socio-economic efficiency of the tourism activities has contributed to eliminating hunger and alleviating poverty, improving living standards and enriching the society. This study research the attitude towards CSR of Vietnam Travel Agencies. There are 150 agencies participate into the survey and 108 participants available collected. Using statistic software SPSS to analysis T-test, ANOVA, correlation, regression. The attitude towards Vietnam Travel Agencies is positive and some factor in Travel Agencies effect to that attitude. Therefore, the study suggests researching and applying CSR into the business strategy where enterprise can creates goodwill and a positive image of the business as well as the brand. Getting the trust and a good reputation are some of the company’s best valuable assets.

Key Words: Corporate Social Responsibility (CSR); Sustainable Tourism Development; Tourism; Travel Industry; Vietnam Travel Agencies
1. Introduction

Nowadays, “Social Responsibility” is not only a new concept for Corporate but also widely consideration by Nations, Industries, Politicians, Lawgivers, Scholars. There are so many definitions about Corporate Social Responsibility (CSR), from the beginning discussion by Bowen (1953) until now. And the most commonly definitions of the World Bank Group is known as: “Corporate social responsibility is the commitment of businesses to contribute to sustainable economic development by working with employees, their families, the local community and society at large to improve their lives in ways that are good for business and for development”. This concept mentions that corporate whether small or larger, need to do responsibility to society, but what aspects they are responsible for and how should the responsibility be clearly. With many arguments of CSR’s definition and no one consented definition for corporations to follow which leads to different levels of engagement of policy with different corporations. In the fierce competitive condition, corporate do good responsible to social will be a corporate get competitive advantage because owning the background of good customers, business environment, intangible value, the truth created and corporation cultural value accumulated. Therefore, corporate social responsibility becomes one of basic business philosophy in recently. This philosophy contributes to sustainable development of corporate where the social and community recognize. As Murthy’s perspective “Philosophy of Business refers to an understanding of the moral and ethical basic of business as an area of knowledge”, (Murthy, 1905). However, corporate social responsibility not only is ethical matters, corporate can do performance with highly rank through do their social responsibility activities.

In 2005, Vietnam government approved award “CSR Award” organized by Vietnam Chamber of Commerce and Industry (VCCI); Ministry of Labor, War Invalids, and Social Welfare; Ministry of Industry and Trade; Vietnam Leather and Footwear Association; Vietnam Textile Association. (Vietnamforumcsr, 2005). This award means through CSR lead to sustainable development, its purpose to encourage and honor corporations which doing good social responsibility activities in integrate status. CSR become one of requirement to corporate in Vietnam, if they not compliance CSR they will not approach to international market.

The development of tourism has helped change the face of urban and rural areas. People’s living standards have been much improved, especially in tourist centers, (Amaeshi, Osuji, & Nnodim, 1905). Vietnam has potential to develop tourism and at the first step it is becoming tourism industry with spearhead economy sector.

The sustainable corporate base on the attract members who are strongly committed to the real values. CSR will approach expand and create opportunities through acknowledgment of management team and then also actively encourages all members of organization to be involved...
in communities activities in which they contribute their own right. And who knows that, the source for business would be created.

2. Literature Review

2.1 Corporate Social Responsibility

Corporate social responsibility (CSR) has been taking place since the second half of the 20th century. This field has grown rapidly and today contains a great proliferation of theories, approaches and terminologies. Society and business, social issues management, public policy and business, stakeholder management, corporate accountability are just some of the terms used to describe the phenomena related to corporate responsibility in society (Garriga & Melé, 2004). Observation of management CSR becomes an important factor that lead entrepreneurship appearance their organization and other way CSR become one of most potential strategy development (Mackey, Mackey B, & Barney, 2007). Siegel and Vitaliano discussed that theories of CSR by Baron (2001), McWilliams and Siegel (2001), Bagnoli and Watts (2003) asserts that firms engage in “profit-maximizing” CSR, means that companies are assumed to be socially responsible because they anticipate a benefit from these actions such benefit include reputation enhancement, the ability to charge a premium price for its output, or the use of CSR to recruit and retain high quality workers. These benefits are presumed to offset the higher costs associated with CSR, since resource must be allocated to allow the firm to achieve CSR status. And they argued that these theoretical emphasize how this activity is likely to be matrixed into a firm’s differentiation strategies with the important information asymmetry, therefore they determine whether observed patterns of investment in CSR are consistent with strategic use of CSR and they also did a test to provide how the firms selling experience and credence goods are more likely social responsibilities than firms selling search goods (Siegel & Vitaliano, 2006).

2.2 Development Sustainability and Tourism Sustainability

Sustainable consumption is: “the use of goods and services that respond to basic needs and bring a better quality of life, while minimizing the use of natural resources, toxic material and emissions of waste and pollutants over the life-cycle, so as not to jeopardize the needs of future generations”, (OECD-2002, 1994 Norwegian Ministry of Environment paper). In Brundtland Commission 1987, sustainable development known as: “Sustainable Development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.” Get more understand of sustainable development, look at a simple description of the sustainable development spectrum in Hunter’s view and that is adapted from Turner et al. The term “sustainable development” came into the public arena in 1980 when the International Union for the Conservation of nature and Natural Resources presented the World Conservation Strategy (IUCN 1980). It aimed at achieving sustainable
development through the conservation of living resources. However, its focus was rather than limited, primarily addressing ecological sustainability, as opposed to liking sustainability to winder social and economic issues. Sustainable development is a model of societal change that, in addition to traditional developmental objectives, has the objective of maintaining ecological sustainability (Lélé, 1991). This differs from the previous IUCN approach, mentioned above, which linked the environment made it explicit that social and economic conditions, especially those operating at the international level, influence whether or not the interaction between human beings and nature is sustainable.

2.3 Corporate Social Responsibility and Tourism Sustainable Development

In the tourism area, the concept corporate social responsibility has increased in recent years. CSR discussions often occur at a rather general level and have a tendency to focus on the positive contributions that are made by corporations. Obviously, corporate social responsibility can make a significant contribution toward sustainability, special in tourism sustainable development. Sustainable development is common trend, tourism is not outside this process but also contribute important to do that target. Almost nations have developed tourism as well as developing countries are now and already do concentrate many efforts to develop that model tourist and get a lot of successes. Tourism is an economy that has relation wide and high socially, it is factor and consequence to confirmation the sustainable development. To do implementation the target’s development tourism, need to have high corporate responsibility and the good coordination from many factors, special tourism industry with government from central to local, community, associations, tourist. The commitment to develop sustainable tourism needed the separate the responsibility with the duty belongs to. Need to build a national strategy of sustainable tourism development, in which background to create initiative, content of tourism responsibility in building program policy. Therefore, how to using and implementing good resources according to the orientation above, will having good background to promote the tourism industry develop in sustainable, quality and responsibility.

There are many researches of attitudes towards corporate social responsibility by numerous authors in different settings. In Vietnam, as Magalie Marais - an Associate with the Australian Centre for Corporate Social Responsibility (ACCSR), said after her teaching and visiting to Vietnam in 2011 that: “the promotion of a responsible corporate behavior in Vietnam could significantly contribute to improve the national competitiveness and resilience of the economy. But how?” There are three main public bodies involved in CSR in Vietnam: Vietnam Chamber of Commerce and Industry (VCCI); Ministry of Labor, Invalids and Social Affairs (MOLISA); Vietnam General Confederation of Labor (VGCL) (CSRVietnamForum, 2009). The corporate social responsibility still is new concepts even though it is considered as many looks, awakening the values could create new ways of doing business and support further social and economic progress in Vietnam is necessary, (Vietnam, 2010). In tourism sectors VCCI usual organized a
lot of conference efforts to share the company’s experiences and address critical social and environmental challenges facing company growth and local development. In this study, the survey to get overview of attitudes of companies that working in tourism sector and two hypotheses proposing as below:

H1: Vietnam Travel Agencies has positive attitudes to CSR.

H2: The different size travel agency will have different attitude towards CSR.

The company size influence attitudes towards CSR can be argued on the basic of Jenkins (2006) who states that “conventional approaches to CSR are based on the assumption that large companies are the norm and have been predominantly developed in and of large corporations”. Due to distinctions between big, medium small and micro companies, taking into consideration the sheer scale of their operations, differences in their opinions towards what is and should be considered socially responsible behavior, are presumed. Thus it would be likely that their attitudes towards what is defined as CSR would be different. These arguments were applied to set of hypothesis as well.

A lot of researchers focus in the relationship between sustainability and corporate social responsibility, such as Harris (1996) also sees a “well-implemented and strongly enforced CSR policy as a key to sustainable development”. Herrmann continues by augmenting that CSR is a comprehensive concept that takes into many accounts economic, social and environmental concerns and, at the same time, protests the interests of all stakeholders by requiring greater transparency”. UNNewsCentre (2002) also stated that a company pursuing sustainable tourism is, by definition, socially responsible since CSR incorporates some of the fundamental beliefs of sustainability”. In 2002, at the World Summit on Sustainable Development (WSSD) focused on a broader set of issue, including poverty reduction and social development, CSR become an evolution in the approach towards sustainable development, (Dunphy et al., 2003). Therefore, the third hypothesis is formed:

H3: Engagement in sustainable tourism development practices is positively related to CSR attitudes

Vietnam has special office manage the country’s sustainable development “The National Council of Sustainable Development” – it was established in 2005 with aims is organize, instruct, and steer the implementation of the strategic orientation for sustainable development in Vietnam. One of eight priciples for sustainable development in Vietnam mention to social – economic development, environmental protection. Targeting in the safety, security, respons. (Ha, 2010). About tourism it was describes as “entailing a tourism supply that is based on balancing economic, social and environmental elements” and that such tourism incorporates “bio-diversity, natural and cultural heritage, historical values and political and social identity”. In the policy to a socialist-oriented market economy from 1986 to now the government always do acknowledge the importance of tourism in development economic in Vietnam. Tourism
incorporated into the socio-economic development strategy and also contributed to the social, cultural, and environmental degradation of much of the country. The interpretation leads to conclude that the concept of sustainability has already then been present in the minds of people who oversee tourism development in Vietnam, and efforts to make it more tangible for the people working in tourism industry, were undertaken as well. Horobin. H & Long. J (1996) also found that even before 10 years the majority representatives of tourism companies in a UK national park had a favorable outlook on sustainable tourism development (STD). For that reason three hypotheses continue are:

H4: Vietnam Travel Agencies that engagement to Sustainable development tourism will have positive attitude to CSR

H5: The different size companies in Vietnam Travel Agencies will have different acknowledgement to attitude of engagement to tourism sustainable development.

H6: The different size companies in Vietnam Travel Agencies will have different attitude to social responsibility.

The relation between corporate social responsibility and firm performance was focused through many papers. To use the different methodologies as well as a variety of profitability’s measurement (CSRVietnamForum, 2009). Even though a lot of studies are meant to get the answer for the important question whether the firms “do well by doing good” (Vietnam, 2010), the results are not always consistent. According to MOJ (2009) a positive relation between social and performance has been recorded in 50% of the studies, while “25% found no relationship and 5% has a negative relationship”. Therefore the following is proposed:

H7: Companies that have better attitudes to CSR are more profitable.

So that with varithatous tools of CSR as a concept can help a company to position at marketplace that is more responsible and more sustainable than its competitors. A potential benefit of CSR is that can improving the reputation and branding and this in turn improves the prospects for the company to be more effective in the way that it manages communications and marketing in efforts to attract new customers and increase market share.
3. Methodology

3.1 The Research Design

The research approach is first discussed followed by explaining how this particular study was designed and executed and how the results will be presented. The study’s theoretical frames will developed foremost, after the literature in the field of Corporation Social Responsibility, Tourism and Sustainable Development, Vietnam Tourism Industry and Vietnam Travel Agencies will be conducted carefully and detailed. Next, the hypotheses be given, the collection of data and testing the hypotheses in the analytical stage of the thesis. A questionnaire in a quantitative method, that objective is manager and other concerned respondents to fill in would give the chance to do statistical calculation of the result with help of different mathematical models. Then, the validity, reliability and generalization of the research will be discussed

3.2 Measures and Sample

The aim of this study is to get an understanding of how Vietnam Travel Agencies’ attitudes towards corporate social responsibility. Generally, travel agencies is a big pie in Tourism industry where consist of many different field in the catering to the needs of tourists. According to the database in 2011 of Vietnam National Administration of Tourism, Vietnam has approximate one thousand travel agencies (VNAT). Vietnam consists of 63 provinces and each of it has own travel agencies, however the main travel agencies distribute follow terrain as the north, the south and the center. Therefore, in this study the sample will be collected base on the travel agencies represented in the North, The South and The Center.

4. Results and Discussion

4.1 The Sample Characteristics

The sample planning with 150 companies with the presenter is managers take part into survey, and the data collected is 108 participants, estimate 72% total participants. The participants include agents from the North, the South and the Center with distribution as 56 surveys (~51.9%) for the North, 42 surveys (~38.9%) for the South and only 10 surveys
(~9.3%) for the Central of the total population. In which, the participants divided into four sizes: the minimum sized enterprises with the number of staff under 10 people; the small sized enterprises with number of staff rank over 10 people to 50 people; the medium sized enterprises with number of staff over 50 people to 100 people; over 100 people will put into macro sized enterprise. In this survey, the frequency of participants include 6 micro enterprises (~5.6%); 88 small enterprises (~88%); 12 medium enterprises (11.1%); and 2 remain agents has number of staff more than 100 people rank them to macro sized enterprise.

<table>
<thead>
<tr>
<th>Agent Size</th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
<th>Cumulative Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Micro</td>
<td>6</td>
<td>5.6</td>
<td>5.6</td>
<td>5.6</td>
</tr>
<tr>
<td>Small</td>
<td>88</td>
<td>81.5</td>
<td>81.5</td>
<td>87.0</td>
</tr>
<tr>
<td>Medium</td>
<td>12</td>
<td>11.1</td>
<td>11.1</td>
<td>98.1</td>
</tr>
<tr>
<td>Macro</td>
<td>2</td>
<td>1.9</td>
<td>1.9</td>
<td>100.0</td>
</tr>
<tr>
<td>Total</td>
<td>108</td>
<td>100.0</td>
<td>100.0</td>
<td></td>
</tr>
</tbody>
</table>

4.2 The Attitudes towards Corporate Social Responsibility

In the first part of the survey questionnaire examines the travel agencies’ attitudes to Corporate Social Responsibility (CSR) through a list of the question about the level of agreement or disagreement, a neutral value to determine attitudes, a five-point scale was used here. One-Sample T Test was used to establish the attitudes towards CSR and it can be claimed that they are positive, give the mean =3.00 is considered as the value separating positive and negative attitudes.

All 12 statements and 108 respondents were included in the calculations, the means value of attitudes was 3.74 (appendix), which indicates a positive average, although not a considerable one, since it does not reach the of conformity level equivalent to “agree”. In order to explain this, a more comprehensive study of how travel agencies manager felt about CSR when its principles were expressed in “positive” and “negative” statements, is provided in the following table:

The result shows estimate 80% also agree that involvement in company community’s quality of life will improve its long run profitability. And, there are more than 84% of the managers agreed that a “strong record of social responsibility positively enhances consumer attitudes towards the company”, that is arguably most commonly associated benefit with CSR practices. According to these answers, one can argue that managers in Vietnam Travel Agencies not only see CSR in a positive light, but also seem to be aware of the advantages engagement in corresponding activities can bring. However, they do not seem that keen on, but still in favor of, the statement saying “a business that wishes to capture a favorable public image will have
to show that it is socially responsible” which might mean that they think there is more to a good public image than just social responsibility practices. It also has to be mentioned that the agreement with the statement talking about socially responsible behavior being in best interest of the shareholders, was amongst highest as well, receiving support of 88.9% of travel agencies.

However, with the statement "consumers and the general public will bear the costs of business social involvement because business will pass these costs along through their pricing structure”, 62.1% agreed. This statement clearly reflects “the classis economic assumption that social costs are additional product costs” (Ford Robert & McLaughlin, 1984) and indicates that the modern concept corporate social responsibility is still not fully grasped by the representatives of the tourism industry. Besides, the managers showed that they believe CSR activities enhance consumer attitudes towards the firm as well as improve the image of the company, both contributing to company competitiveness (Weber, 2008), they also said that these same CSR activities will have to be financed by the consumers. This could probably be done, but only to the point where customers would feel that the extra money they are paying for the price, reflects the companies contributions towards the well being of society.

In this research the mean value of attitudes towards CSR in general is 3.74, showing is a positive attitude of Vietnam Travel Agencies, but in the analysis of variance “the tests the hypothesis that the means of several groups are equal, with the difference that the analysis of variance usually compares three or more groups”, (Huizingh, 2007). And the results of measure in SPSS with One Way ANOVA, where one independent variable defines the grouping showing the difference mean of level CSR’s attitude of difference size of Vietnam Travel Agencies. The One Way ANOVA was used to see the difference between attitudes of micro, small and medium and big travel agent in Vietnam Travel Agencies.

Table 2: Agency Size’s Attitude to CSR’s Statements

<table>
<thead>
<tr>
<th>Agency Size</th>
<th>Number</th>
<th>Mean</th>
</tr>
</thead>
<tbody>
<tr>
<td>Micro</td>
<td>6</td>
<td>2.93</td>
</tr>
<tr>
<td>Small</td>
<td>88</td>
<td>3.79</td>
</tr>
<tr>
<td>Medium</td>
<td>12</td>
<td>3.81</td>
</tr>
<tr>
<td>Macro</td>
<td>2</td>
<td>3.80</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>108</strong></td>
<td><strong>3.74</strong></td>
</tr>
</tbody>
</table>

This result of SPSS’s output commands One-Way ANOVA with the showing the significant level corresponding to the F-value and the degrees of freedom. In this particular research the significance level, or the p-value, equals 0.000 (appendix). If a critical level taken into consideration is 0.05, this leads to conclude that not all means are equal. And use Pos Hoc button to see which group means differ significantly. If confirms what has already been established with the t-test; micro companies are differ significantly form those of small and medium and big size agents (p=0.05).
In LSD’s table indicate the difference attitude between Vietnam Travel Agencies size, specific attitude difference by size agents come from micro agencies with small, medium and macro enterprise (the significant between micro agent and small agent is .000; and micro agent and medium is .000; the micro agent and macro is .012) with p<0.05 this results showing that the difference appear between micro agents with others. Beside that the small agents, medium agents and macro agents have also difference mean indicators, but the distance of the mean difference between them not much. That means the attitude towards CSR by small agencies, medium agencies and macro agencies is positive and no much difference. Crossables provide an insight to “the relationship between two variables, of mostly nominal and ordinal type, and the chi-square test is often used to determine whether the two variables are independent of each other” (Huizingh, 2007). The chi-square was used to see if there is a relationship between dependent variable in the research, company engagement in CSR activities, and independent variable the size of the agents. In both cases, the significance level is higher than 0.05, which means a higher percentage of medium and big size companies practice CSR than of small and micro companies, the difference is not large enough to be statistically significant.

Also in the first part of survey questionnaire, to find out the future attitude to CSR of Vietnam Travel Agencies, the yes-no type question was deliberately selected to force respondents choosing an answer, because it was expected that people would be less taken on answering questions directly referring to their company business practices. A simple SPSS frequencies run, and the results showed that almost 100% respondents answer “yes”, this number is a meaning that Vietnam Travel Agencies, almost has positive yes with CSR matter, although there are different level attitude in the kind of agent but for the survey about the future
attitude of them, no difference here because all the participant will be engage in CSR terms.

Table 4: Rate of Commitment in CSR’s Activities

<table>
<thead>
<tr>
<th></th>
<th>Products Valid</th>
<th>Workforce Missing</th>
<th>Social &amp; Economic</th>
<th>Community</th>
<th>Environmental</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>108</td>
<td>0</td>
<td>52</td>
<td>39</td>
<td>29</td>
</tr>
<tr>
<td>Missing</td>
<td>68</td>
<td>40</td>
<td>56</td>
<td>69</td>
<td>79</td>
</tr>
<tr>
<td>Std. Error of Mean</td>
<td>.05344</td>
<td>.114</td>
<td>.083</td>
<td>.071</td>
<td>.000</td>
</tr>
<tr>
<td>Std. Deviation</td>
<td>.55535</td>
<td>.937</td>
<td>.595</td>
<td>.442</td>
<td>.000</td>
</tr>
<tr>
<td>Variance</td>
<td>.308</td>
<td>.877</td>
<td>.354</td>
<td>.196</td>
<td>.000</td>
</tr>
<tr>
<td>Range</td>
<td>3.00</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Minimum</td>
<td>1.00</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>Maximum</td>
<td>4.00</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
</tr>
</tbody>
</table>

Hence, through the summary of the rate engage in CSR’s activities, the workforce with activity about human resource in firms as work, life, health, insurance conditions got the highest percent of engage, unable said that the term CSR is considered by Vietnam Travel Agencies but seem that it simply understood under the behavior of management business, far than is their product and the environment that much approach in tourism industry. Involvement in the promoting social and economy was brought up quite a few times by agencies where general answer emphasized the fact that companies are taking the promoting social and economy into consideration when doing business; some companies brought up that they try to create awareness about environmental and social issues through customer education, which indicates that they are, consciously or not, satisfying one of the prerequisites for sustainable tourism development.

4.3 Attitudes towards Sustainable Tourism

The main aim of this past was to examine the Vietnam Travel Agencies’ attitude towards sustainable tourism development, and finding out if having any significant relationships between these attitudes and attitudes towards CSR. Like in the first part of survey questionnaire, a five-point scale was used to represent the level of agreement or disagreement with provided statements. One-Sample T Test was used to establish the attitudes towards sustainable tourism development and given that values more than 3.00 indicate positive attitudes, it can be said that they are highly positive.

However, it seems that there is no ambiguity when it comes to the connection of tourism and environments, which means that they are aware of tourism’s dependency on the state of it natural environments. Every single person who provided an opinion to this statement agreed with it, about 56% agreed about it. The statement “we can all respond to the need to protect the environment, for example by altering some of our everyday business activities.” and “the chance to go green is an opportunity, as it can be of immense benefit to your business, your customers and your staff, as well as making environment sense” got more than 50%. It is encouraging to notice that representative from the travel agencies consider the environment more friendly practices as an opportunity to business rather than a cost. Horobin. H & Long. J
(1996) also pointed out that almost company they surveyed were considered micro size, which presuppose that the concept of sustainability is fully understood and supported by smaller companies in the tourism industry as well.

To relate into the presence of sustainability strategy in companies was meant to answer how many are actually implementing the principles in practice, and type of question yes or no given to force the respondents answer. SPSS Frequencies was employed to show how many Vietnam Travel Agencies adopting them. The results indicated that 100% out of 108 respondents stated that the idea of sustainable tourism development is acknowledged in Vietnam Travel Agencies. The result of SPSS’s output commands One-Way ANOVA with the showing the significant level corresponding to the F-value and the degrees of freedom. In this particular research the significance level, or the p-value, equals 0.323 (appendix). If a critical level taken into consideration is 0.05, this leads to conclude that don’t have different attitude within groups to sustainable tourism development’s statement.

4.4 The Correlations between Social Responsibility Corporate and Sustainable Tourism Development with Sample

The correlation analysis used to determine the relationship between two dependent variables: attitudes towards corporate social responsibility and attitude towards sustainable tourism development. The significant level of the correlation coefficient between those tow variables is lower than .05, means that probability the relationship found is a matter of coincidence is very low and it can be said that the relationship is significant. The correlation coefficient between these two variables is .296, which said that a positive correlation. In general, travel agents representatives who have more positive attitude towards sustainable tourism development often also have more positive outlook on CSR, thereby hinting that there is a conceptual connection between them. The Regression used to establish the correlation relationship between variables agent size and corporate social responsibility with sustainable tourism development and the profit margin if it has.

<table>
<thead>
<tr>
<th>Factor</th>
<th>R</th>
<th>R²</th>
<th>p</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agent Size</td>
<td>.232</td>
<td>.3.259</td>
<td>.248</td>
</tr>
<tr>
<td>Sum STD's statements</td>
<td>.201</td>
<td>3.008</td>
<td>.296</td>
</tr>
<tr>
<td>Annual Income</td>
<td>.344</td>
<td>3.041</td>
<td>.433</td>
</tr>
<tr>
<td>Experience</td>
<td>.158</td>
<td>3.384</td>
<td>.223</td>
</tr>
</tbody>
</table>

According to the table, the correlation coefficient R of Annual Income is highest (.433), and then is Sum STD's statements (.296) and Agent Size (.248), and the smallest is the factor Experience (.223). Therefore, Annual Income is a factor having the biggest effective the attitude towards CSR. Similar with the value R² is understood that the change of Annual
Income lead to the change of the attitude towards CSR around 18.8%, beside that the change of the level in attitude towards sustainable tourism lead to the change of the attitude towards CSR.

Hence, Agent size factor contribute to 6.2% of changing the attitude towards CSR and Experience working of manager also contribute to the changing of the attitude towards CSR is 5.0%. Summary, if addition all the factor analysis above just only explain about the change in the attitude towards CSR of Vietnam Travel Agencies is around 38.8%. May be there are a lot of others factors as sexual, age, current working position, managerial experience, education and international experiences, etc. Leading to increase the attitude towards CSR of manager in Vietnam Travel Agencies. About the regression coefficient $b$, in statistic analysis it knows as if Annual Income increases one part which leading to the attitudes towards CSR will increases $0.011$; and the attitude towards sustainable tourism development increase one part will lead to the attitudes towards CSR $0.062$. Agent size also effect similar to the attitude towards CSR with the rate is $0.013$; experience is $0.002$. Obviously, the $p$ value showed that all the factors have statistic mean.

In the next part we will see multi regression analysis with four factors include: the attitude sustainable tourism development, the size, the income, the experience of travel agencies. To get more understanding in which factor has really effected to the attitude towards CSR. Descriptive statistics result give out the mean of four factors, as attitude to sustainable tourism development is 3.66; agent size is 2.09; annual income is 2.05; experience is 2.27.

The general correlation coefficient is $R=0.442$ and all five factors only explain estimate 19.6% ($R^2 = 0.196$) the effect to the attitude towards CSR through the list of survey CSR’s statements. Through the value $p$ only annual Income has statistic value with $p=0.010$. Therefore in the analysis with separate factor, all factors have statistic meaning but in the multi regression only Annual Income has meaning explain the change of the attitudes towards CSR. This is understand like age factor and other has the value correlation coefficient highest ($R=0.433$) and explains why has the change 18.8% the attitude towards CSR. The remain factors explain around 0.8% the attitude towards CSR. In conclusion, only Annual Income is independent factor has meaning predict the attitude towards CSR of Vietnam Travel Agencies. Others factors have a little or none to effect the Vietnam Travel Agencies’ attitude towards CSR.

5. Conclusions and Recommendations

Caroll et al. said about the pro-poor tourism generates net benefit for the poor and they mention: “General critics approve on the need for more empirical statistic to justify the assessment of CSR initiatives in tourism and poverty reduction”. They state that the focus inclines to the micro level and limit the insight of assessment of CSR initiatives of individual company. However, due to the specific nature of tourism, where businesses get clients, sell
finished products and many factors as the social, cultural, environment impacts in tourism associated with tourism development. Business of the tourist company is subjected to different market and institutional pressures to be socially responsible and report in the practices. CSR like a tool that makes for communicating between those companies to the social matter. Bramwell (2005) suggests that tourism can contribute to sustainable development when it “operates within natural capacities for the regeneration and future productivity of natural resources; recognizes the contribution that people and communities, customs and lifestyles, make to the tourism experience; accepts that these people must have an equitable share in the economic benefits of tourism; and is guided by the wishes of local people and communities in the host areas”. But even if this is true, the question of how to achieve it remains open. In this case, the relationship between CSR and sustainable tourism development is interesting, the attitude towards CSR and sustainable tourism is not much, and analyze this relation between CSR and sustainable tourism development show that the effective correlation two orientations. Vietnam Travel Agencies due to the definition of CSR will have overview to role the resource they have and do attention increasing social and environment awareness. Benefits of CSR to the community and indirectly the business itself shout be pointed out to indicate other company attend and promoted.

References


http://www.vietnamforumcsr.net/default.aspx?portalid=5&tabid=71&itemid=92
