

Perception and Execution of Corporate Social Responsibility in Thimphu's Private Sectors - A Look into Tour Operating Businesses

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Abstract: Much of an anticipated knowledge on Corporate Social Responsibility (CSR) in Bhutan points to individualist assertion of humanitarian actions, thereby obscuring CSR's actual definition. Significant discourses on CSR conceptualization in Bhutan are currently relatively contextual on the Gross National Happiness (GNH) paradigm of holistic-development. This paper tries to rationalize the normative perception of sectoral-CSR in Private Tour Operators by juxtaposing standard CSR dimensions explained by theories such as Carroll's CSR pyramid, GNH model for business, etc. The study specifically investigates the Tour Operators in Thimphu on their awareness and understanding of CSR, the kinds/nature of CSR actions practiced for sustainable tourism, and explores what aspects are significantly important to engage in CSR. The survey was deployed online via mail to (n=154) tour operators to explore and describe their views and practices related to CSR. The findings seek to find a middle-path to deconstruct the technical deliberation of business CSR for these privately-owned companies.

Keywords: Corporate social responsibility, Tour Operators, Tourism, Sustainable business, GNH, business ethics

1. Introduction

1.1 Background

The concept of Corporate Social Responsibility (CSR) is a trending rationale for every corporate-management principle (Lin-hi, 2010). CSR generally refers to a wide range of organizational activities like welfare schemes, environmental stewardship, societal/community action, stakeholder engagement, charitable giving, responsible supply chain management, and ethical leadership, which by no means are these an exhaustive list (Low, 2016). It is an all-encompassing ideology ranging from an idealistic view of philanthropy, ethic, economy to the legal obligations of those who exploit resources and deliver services to the society beyond what is required.

The practice of CSR has always been engraved in the Bhutanese culture for ages, in the form of societal contributions like donation, charity, community-based services, or volunteerism. For instance, Bhutan's tourism policy embracing the idea of "high value, low impact" (Rinzin et al., 2007) exemplifies CSR's legal, environmental, and societal aspects. However, it is worth noting that the actual interpretation of what CSR means for a profit-making business is mired by the rudimentary Bhutanese principle of only 'doing good.' One critic in CSR's interpretation is CSR's narrowed concept being only considered philanthropic (Lin-hi, 2010), which seems to be the case in Bhutan.

Any economic activity can incur a societal and environmental cost for its productions and services. Hence, both public and private entities pledge their sectoral growth and sustainability by frequently catering to environmental and societal needs (Lhaden, 2010). In particular, the tourism industry, which was privatized in 1991, is the largest generator of hard currency within the services sector (Rinzin et al., 2007). The fact that the 'mass tourism' propelled by tour operators is partly responsible for societal menace and overusing or exploiting natural resources (Ersoz & Kilic, 2012) justifies the need for CSR legislation. As evidently reported in many national media about

how the regional influx of tourism impacts Bhutan's environment negatively, there is a need for growth in a sustainable manner. Although many stakeholders play a part in sustainable tourism, tour operators have a significant role in the industry and are the major player (Wijk and Persoon, cited in Ersoz & Kilic, 2012).

1.2 Definitions and Key Terms

- *Perception* in this study explores CSR awareness of private tour companies, how they view, understand, and interpret their company CSR.
- *Execution of CSR* in this study describes the course and nature or types of CSR activities (or actions) practiced in tour companies.
- *Corporate Social Responsibility (CSR)*- Many befitting CSR measurement metrics are developed to evaluate an organization's CSR based on certain CSR principles (e.g., stakeholder theory, agency theory, shareholder theory). However, for this study's purpose, the parameters are set based on the definition that 'CSR' is about better workplace policies, responsible social/community, environmental policies, stakeholder engagement, sustainable economic activity, volunteerism, and philanthropy.
- *Tour Operator*, as per the Tourism Council of Bhutan (2017), is "a person who habitually or regularly puts together tours or packages comprising of two or more of the components like Guided Tours, Food & Accommodation, Entertainment or Transport, which is offered to the public, directly or through an intermediary, for an inclusive price" (p. 32). In Bhutan, "Tour Operators" is almost synonymous and interchangeably used with "Travel Agent."

1.3 Research Problem

In Bhutan, Corporate Social Responsibility (CSR), as a definitive and mandatory sectoral exercise, had only been formally substantiated when the Royal Government of Bhutan, 2015, first suggested the need for legal CSR in the draft Companies Bill of Bhutan, 2014 (Sebastian, 2015). However, while framing the Companies Bill, there was disagreement among the council, whether CSR spending should be made mandatory for profit-oriented companies and that spending a share of their annual profit on CSR activities is merely insensible (Subba, 2015). Following the bill's discussion and passing by the joint sitting of Parliament in 2015, the Companies Act of Bhutan, 2016, clearly mandated in its 'code of conduct' Section, the requirement for a 'company CSR.'

According to the Bhutan Chamber of Commerce and Industry (2013), most Bhutanese businesses do not have reliable CSR blueprints or strategies in place (Lhaden, 2010). Owing to this limitation, accessing CSR disclosure of the business entities is constrained. A study initiated by Sebastian, 2015 confirmed that there is barely any CSR reporting culture in Bhutan. Accordingly, his finding contends that there is, whatsoever, no proper documentation procedure for non-financial reporting. Furthermore, those who perform CSR activities are mostly considered purely philanthropic and voluntary (BCCI, 2013). Similarly, the influence of varied CSR patterns on the sectoral growth remains fuzzy. CSR as a business idea, highly fashioned with 'ambiguity' questions the way-forward for business-sustainability, as its implications on the performances of the private entities in Bhutan remain unmapped.

Even though the Druk Holding and Investments Ltd., 2013, and BCCI's policy document, 2007 had laid out the companies' guidelines on regulating CSR practices for its branching corporations/ agencies, assessing how agreeable private businesses are to this development remains under-attended. A handful of earlier research on Bhutan's CSR has mostly studied public corporations under DHI and barely on Bhutan's private sectors. Again, there is limited knowledge of the motives, scopes, and limitations of businesses for indulging in company CSR. CSR as a strategic-framework for conscientious-business is still a novel idea. On the other hand, there are complexities in determining what kind of CSR actions are practiced by each business type. This is because each private business types cater to a different organizational vision and mission (Latif, 2015).

An empirical evaluation of how tour operators view and perform CSR actions would redefine social-responsibility for sustainable tourism. Developing this CSR baseline for the tourism industry would further help realize the

prospects for private sector development in Bhutan as Tourism is one of the major contributors to the national economy. Understanding the CSR behaviors and perception of the tour operating business is one aspect to determining how private business firms in Bhutan construct their CSR model. Therefore, the study includes all the prospects mentioned above to help make recommendations on CSR policing in Bhutan.

1.4 Research Objectives

1. Examine the tour operators' awareness and understanding of the Corporate Social Responsibility
2. Analyze the nature of CSR actions practiced by Tour Operators

1.5 Research Questions

1. What are the views and understandings of Thimphu's tour operators on Corporate Social Responsibility?
2. Which Corporate Social Responsibility actions are prominent in Thimphu's tour operators?
3. What aspects propel Thimphu's tour operators to engage in CSR actions? (drivers of CSR)

2. Literature Review

2.1 Defining Corporate Social Responsibility (CSR)

The term 'Corporate Social Responsibility' was first conceptualized in the publication titled 'Social Responsibilities of the Businessman' by Howard R. Bowen (Phuntsho & Zangmo, 2021). Bowen's definition of CSR was the "obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action, which are desirable in terms of the objectives and values of our society" (Dimitrova & Li, 2016). CSR is an 'umbrella' concept that covers a wide range of topics, and it has significantly proven essential for business-dynamism in a global sphere (Masoud, 2017).

Many scholar-attempts to develop the CSR concept had each defined the term differently as seen fit. Generally, CSR refers to a consensus that every operational business firm has a responsibility to societies and the environment in which they operate besides making a profit. These obligations extend beyond their agency and investors (Visser, Matten, Pohl, & Tolhurst, 2010). Low (2016) had reviewed almost 73 definitions of CSR (from 1953-29), each differing in theory and context. Each thematic approach to understand CSR had employed a considerable knowledge of 'social-responsibility, sustainable-development, business ethics, corporate-citizenship, triple-bottom-line, corporate-philanthropy, and corporate-governance' (Low, 2016). As stipulated in Lin-Hi, 2010, scholars describe CSR as either "corporate volunteering, gender-mainstreaming, cause-related marketing, stakeholder-dialogues, personal values of manager," and others in the domain (Lin-Hi, 2010).

At the international level, corporate social-reporting initiatives such as 'UN Global Compact' and 'Global Reporting Initiative' (Visser et al., 2010) and many others are a figure of checks and balances for CSR. An exemplary CSR legislation is the Indian Company Act, 2013, which mandates that a "company with Rs' net worth 500 crores or more or Rs' turnover. 1000 crores or more, or net profit of Rs 50 M or more, to constitute a CSR committee, formulate a CSR policy, and contribute at least two percent of the average net profit of the preceding three financial years of the company to the society under the CSR Policy" (Phuntsho & Zangmo, 2021).

As adopted in Jansen (2016), the Commission of European Communities' (2011) definition of CSR is "... a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders" (p. 17). This definition will be adopted when profiling parameters for this research.

2.2 CSR in Business – Benefits and Criticisms

Businesses engage in CSR because of the benefits associated with it. According to Kotler & Lee 2005, the benefits of having CSR in a company are improved sales and market share, sound financial output, healthy employee relationships, an increase in recruitment, strengthened brand position and reputation, effective cost, and crisis

management. Many studies have highly credited CSR initiatives of a company for being able to enhance their brand loyalty and thereby improve competitive advantage through enhanced marketing capabilities, improved stakeholder management, and employee relationships (Carroll, 2016).

There is still a biased opinion about CSR improving a company's financial performance. Latif (2015) focuses on three concepts to determine the relationship between CSR and business performance. First, businesses performing CSR are most likely to be economically more disadvantaged than those not investing in CSR. Secondly, companies involved in CSR have higher productivity and employee morale. Third, the operation cost while investing in a company's CSR is offset by the benefits received. However, critics refute that a company's real goal is to increase their profit and not take care of society (Latif, 2015). They believe that the CSR goes against their organizational mandate of profit-making, as CSR is costly. Moreover, companies just appear to practice CSR to save their image and avoid critics (Latif, 2015).

2.3 CSR in Bhutan- a norm?

A recent development to systemize and operationalize CSR in Bhutan is quite apparent. One significant revision in the Companies Act of the Kingdom of Bhutan, 2000, is the specification of the term 'CSR' in its Code of Conduct Section and it mandates CSR as the companies' modus operandi in their pursuit of Gross National Happiness (Phuntsho & Zangmo, 2021). This legal foundation for mandating CSR in business in Bhutan springs from the national spirit to achieve Gross National Happiness, which is the holistic development philosophy of the country. A growing concern on colluding business ethics as more companies emerge and leave an ecological footprint is one reason why CSR is mandated (Visser et al., 2010). On this pretext, Bhutan's Constitution directing an all-time 60% forest cover and conducting environmental-assessment before licensing a new project is strong evidence for the country's commitment to foster CSR (Lhaden, 2010).

Accordingly, the corporations institutionalizing 'Tha-damtshig' (the harmonious relationship between individuals or communities) and 'driglam-namzha' (orderly good manners and undeviating-behavior), making donations, planting trees initiative are predominantly conventional Bhutanese CSR approach (Lhaden, 2010). A study conducted by Phuntsho and Zangmo (2021) found that many companies focused on religious contributions for their CSR actions. Corporate philanthropy/ charitable donation is seen as the dominant practice of CSR for these public corporations. However, such CSR activities in Bhutan had mostly either remained largely voluntary (Lhaden, 2010) or as a stakeholder-driven initiative because of the lack of 'supranational-regulatory capacity' as Visser et al. 2010 put it. Although mandated in the Act, Bhutanese companies are not legally obliged to maintain a CSR fund since not every business can afford to contribute to society (Phuntsho & Zangmo, 2021).

As attested in Bhutan's Company Guidelines on CSR (2013), Druk Holding and Investments Ltd., as a parental agency and its portfolio companies, recognize CSR activities at three levels; viz. CSR Legal Compliance (e.g., societal and environmental activities), CSR Operational (e.g., waste management, manage ecosystems), and CSR Charitable Contribution (e.g., Philanthropy, Medical emergencies, Donation/ Sponsorships, NGO causes, Lhakhangs restoration). Similarly, BCCI's policy document titled Private Sector Development - The Way Forward (2007) has set CSR standards by streamlining the aspects of shareholders, customers, employees, communities, and environment into their operations (Phuntsho & Zangmo, 2021). These levels of adoption indicate a resolute Bhutanese choice for value-based business.

While prior studies suggest that Bhutan's commitment to CSR is deeply rooted in its cultural values more so than being imposed legally, the forms of CSR activities observed by these studies often reflect an individual's assertion of goodwill and philanthropy rather than a structured necessity to give back to society. Phuntsho and Zangmo's (2021) CSR assessment of some of the notable companies in Bhutan, such as Druk Holding and Investments Limited (DHI), Bank of Bhutan (BoB), Bhutan Power Corporation (BPC), out of many, found that most of their CSR initiatives involved donating for social and religious causes. This approach appears to be a central element of their CSR strategy. Also, donations as a percent of profit after tax (PAT) is less than 0.5% for most of these companies (Phuntsho & Zangmo, 2021). The same study found discrepancies in the CSR reporting culture across these large companies, with issues such as limited CSR information disclosure, lack of rigorous CSR reporting, and varying scopes of CSR actions. This suggests that CSR operations in the country are still in their infancy.

2.4 Why CSR? Tour Operators and Sustainable Tourism

One of the biggest tourism threats to Bhutan is Trekking (Rinzin et al., 2007). A convincing case in Nepal portrays that tourism has led to deforestation, water contamination, trail erosion, and solid waste problems from tourist trekkers (Coles et al., 2013). Similarly, given that most tourists visit Bhutan for a cultural experience, traditional culture is perhaps most at risk of erosion from tourism.

According to Flannell and Dowling (2003), the concept of 'ecotourism' spring from the actions such as, firstly having close contact with nature, and people from different societal backgrounds, secondly, the kinds of tourism practices that seek to maximize revenues for a poorer section rather than large tourism companies, and thirdly, reducing the environmental impact of travel. The balanced economic, ecological, and socio-cultural outcomes of tourism policy suggest that the cultural values that structure the perceptions and actions of tourism policy actors play an important governance role.

2.5 Review of Conceptual Model

2.5.1 Carroll's Pyramid of CSR and Gross National Happiness (GNH) model for Business

Carroll, 2016 had recast Carroll's 'four-part definition of CSR' (1979) as a CSR pyramid. Carroll's CSR pyramid is a “widely quoted CSR framework” (Sebastian, 2015). Carroll's CSR pyramid contends that any organization embracing business should conform to four CSR constructs/ types; economic (base), legal, ethical, and philanthropic (apex) (as shown in Figure 1). CSR in business is ascertained when there is an economically sound business first, and secondly when the law ensures businesses' compliance with the rules for legitimate business growth (Carroll, 2016). At the same time, the business has an obligation to do what is right, just, and fair to the concerned stakeholders or entity. Finally, the business has a role to be a good corporate citizen and do beyond its organizational mandate.



Figure 1. The Pyramid of Corporate Social Responsibility. Reprinted from “Carroll’s pyramid of CSR: taking another look” by A. B. Carroll, 2016, *International journal of corporate social responsibility*, 1(1), p. 5.

A couple of relevant research such as Lhaden (2010), and Sebastian (2015) in understanding CSR in Bhutan has integrated the topic with the GNH literature. These studies have reiterated Wangdi’s (2004) findings of the

relationship between CSR and GNH four-pillars. His pioneering study on CSR construed a positive correlation between the GNH idea and Elkington's (2004) CSR concepts of (3 Ps) 'people, planet, profits' (Sebastian, 2015). However, the study found that Carroll's CSR model pledged little importance on preserving the environment and cultural values as the GNH model does.

On the other hand, the Centre for Bhutan & GNH Studies' development of 'GNH for Business tool' gives a broader perspective on how the conventional CSR model alone is not enough for driving meaningful change. Similarly, Sebastian (2018) argues that business operations should go 'beyond CSR' and presents the 'GNH in Business Maturity Model' which offers a framework to assess how businesses integrate GNH across various maturity levels. At the lowest level, businesses mostly rely on extrinsic motivations (like regulatory compliance, external incentives) as opposed to higher levels responding to intrinsic motivators in order to perform GNH principles in Business (Sebastian, 2018). The same study has reviewed existing recent frameworks such as the "GNH in Business system" and the "GNH in Business formula" to demonstrate how GNH principles and Buddhist philosophy offer a more mature approach to assessing business ethics and sustainability. Nonetheless, these models or the tools designed to assess CSR actions, more or less, is largely Bhutanese-centric and do not encompass a broader evaluation of business operations due to variations in industry types and their evolving nature (Zangmo et al., 2017).

However, it is worth noting that the conventional CSR concepts still make up the equation for 'GNH in Business system' or 'GNH in Business Formula' (Figure 2). While the standard dimensions of CSR include development such as Carroll's CSR pyramid and those developed from various theories (such as Stakeholder Theory, Signaling Theory, so on), which rationalize the structure for CSR, Bhutan's GNH model for businesses is yet another a unique, more intrinsic approach often influenced by rich cultural and philosophical values. Such models portray a value-driven perspective on CSR.

GNH in Business= Interdependent worldview+ GNH values and ethics (intelligent compassion) + Business purpose + Working conditions that foster happiness + **CSR** practices

Figure 2. GNH in a Business Formula (The Centre for Bhutan Studies & GNH, 2017, p. 286).

2.6 Review of Theoretical Frameworks

Jansen (2016) focuses on the following six theoretical approaches to explain the baseline for the drivers and motivation of CSR. First, the *Shareholders Theory* posits that maximizing profits and shareholder value is central to the business, and the degree of participation in CSR depends on the financial performance of a company or corporation (Friedman, 1962 cited in Phuntsho & Zangmo, 2021). This theory strictly believes that its social responsibility should be accrued to its shareholders as they are considered the most important in company strategy. Then, the *Agency Theory* contextualizes CSR as an act to resolve the issues between the two key players (principal and agent), where it considers the company owners/ shareholders as principals and the managers/ executives as agents (Jansen, 2016). The *Stakeholders Theory*, on the other hand, asserts that businesses should satisfy multiple stakeholders (such as suppliers, employees, customers, government, NGOs, local communities, and more) and not just shareholders.

The *Resource-based Theory* proposes that resources can help businesses build a competitive advantage. Jansen (2016) asserts that this very theory has a close connection with Porter and Kramer's (2011) principle of "creating shared value," which assumes that harming society can negatively affect a company's financial performance. The *Institutional Theory* assumes the non-economic aspect of organizational strategy and that various institutional influences such as social, economic, and political pressures can define a company's legitimacy for CSR engagement. Finally, the *Culture-Centered Approach Theory* points out the concept of "culture, structure, and agency." This theory is of the proposition that a set of different perspectives influences companies' engagement in CSR due to an agency's structural and cultural differences. Cultural differences significantly affect how managers

perceive business ethics (Lhaden, 2010).

3. Method

3.1 Research Design

The study primarily employed a quantitative descriptive method to assess the perception and actions of Tour operators related to CSR. As per the researcher's knowledge, since no prior research was conducted in Bhutan on how 'tour operators' perceived and practiced CSR, it also adopts an exploratory element through few open-ended questions. Therefore, the adopted method has initially employed inductive reasoning to interpret responses from open-ended questions and later deductive reasoning to analyze the drivers of CSR actions. By nature, the study is quantitative but it also allows for exploratory investigation where necessary as it seeks to unearth the level of CSR understanding and the types of CSR actions practiced.

3.2 Study Area

3.2.1 Population

The study's target population is the Licensed Tour Operators in Thimphu registered with the Tourism Council of Bhutan (TCB). Tourism Council of Bhutan is the apex autonomous agency tasked with the regulation of tourism policies in Bhutan. Every operational Tour operator/ Travel agency in Bhutan must have a license certified by the Ministry of Economic Affairs, which is granted based on technical clearance from TCB.

3.2.2 Sample and Sampling Procedure

As per the latest TCB's online database called Tashel Information Management System (Tashel), the total number of registered Tour Operators in Bhutan was 3047 (as of 2020). Out of that, only 2045 of these Tour Operators had their email addresses registered with TCB's Tashel online data system. At the time of the study, more than a thousand tour operators in Bhutan were non-operational. The study omitted these tour operators, which were no longer functional. Determining the actual size and spread of Tour Operators in Thimphu District was tough at the time of the study because of the Covid-19 Pandemic, which displaced most tour operators, and again some licensed tour operators did not fully operate. In addition, the "Tourism Establishment Census of Bhutan" listing the official record of Tour Operators district wise was unavailable to the researcher at the time of the study. Therefore, a careful and concise decision had to be made while considering the study's actual population and sample size.

Due to the lack of pre-existing records for tour operators exclusively in the Thimphu district, at the time of the study, the sample size representative of the tour operators assumed for the study was $n=278$ for $N=1000$ population in Thimphu. It was determined based on Krejcie and Morgan's sample size formula. A convenience sampling method was employed for the study because although every tour operator had an equal chance of being included in the initial survey invitation, the actual sample was based on the accessible data and voluntary participation of tour operators. Every tour operator registered with the TCB received a letter of invitation for the research via their company mail addresses, specifically targeting Tour operators in Thimphu. However, the response rate was quite low ($n=144$) because many tourism sectors were at a halt due to the Covid-19 pandemic, which was unavoidable.

3.3 Data Collection

3.3.1 Sources of Data

The Primary data for understanding how tour operators perceive and execute CSR has been collected from the survey dully filled by the company owners and managers. The secondary sources include company websites for interpreting CSR actions through company vision, mission, and mandate. Furthermore, relevant journals and articles, national reports, manuals from TCB, BCCI, DHI, and relevant agencies have been referred to provide

depth to the findings.

3.3.2 Approach

The structured questionnaire was deployed online in a google form. The link was distributed across all functional Tour Operators registered under TCB via their company mail addresses. The study employed an online survey distribution, considering the time and sample size. The link to the online survey was personally emailed to the Tour operators. This distribution approach ensures validity because the entire Population (Tour operators) has an equal chance of being included in the sample, and it is a quick method (Jansen, 2016). This study employed a simple random sampling initially for selecting tour operators or agencies as they had the chance to participate in the survey equally. However, choosing who participates in the survey is mostly based on convenience sampling. Out of 2045 tour operators, some of the tour operators did not receive the mail because of incorrect registered email addresses. A total of $n=154$ tour operators in Thimphu submitted their responses. The response rate was quite low as expected because of several uncertainties (Covid-19 pandemic and incorrect email addresses). After cleaning and verifying the data, only $n= 144$ responses were eligible for analysis.

3.3.3 Instrumentation

The structured questionnaire used in this research was based on the measurement tools employed by Jansen (2016) in a similar study carried out in India. The survey has used closed-ended questions with few open questions to add context/value to the quantitative data. The adopted questionnaire is designed around four main parts with references to the literature and theories discussed in the earlier chapter. First, the section on the demographic profile reveals the important details of a company. Secondly, it focuses on the concept of CSR and the level of awareness. Thirdly, it is focused on CSR actions and, finally, on tour operators' actions and motivation.

To define the nature of CSR actions in the third part, the identified variables are based on three CSR dimensions: social, economic, and environmental. As Jansen (2016) claims, these three dimensions are the most accepted in the field of CSR reporting. In addition, the cultural dimension suggested by GNH model for business was also looked at. These variables are determined after reviewing earlier discussions on various chosen theories such as Carroll's pyramid, GNH, Stakeholders theory, Agency theory, etc.

Likewise, the questions in the fourth part are set on the 5-point Likert-type item to draw the measurement based on their degree of agreement. The scale measures the range of perceptions to descriptively draw the relationship between drivers of CSR and their commitment to CSR actions. Cronbach's alpha was used to test the reliability of these Likert-scale items and was found to be highly reliable (23 items; $\alpha = .86$).

3.4 Data Analysis

For analyzing the data, IBM SPSS (Statistical Package for Social Sciences) version 25.0 and Microsoft Excel were used. The questionnaire consists of a part that was analyzed quantitatively and qualitatively. The quantitative part was analyzed via various statistical tests, such as Descriptive analysis and Program frequencies. The open questions were coded and qualitatively analyzed using a thematic approach.

3.5 Ethical Consideration

The research process properly followed the academic protocol of the Royal Institute of Management (RIM). Firstly, the proposal was submitted to the Department of Research and Consultancy, RIM, to endorse the topic. The proposal was also submitted to the research supervisor for further scrutiny and acceptance. After the approval, a formal letter of consent was obtained from the Tourism Council of Bhutan (TCB) via mail for access to data. Secondly, the participants were made aware of the research topic, objectives, and how the data will be used. Finally, the participant's decision to remain anonymous was respected throughout the research process.

4. Results

4.1 Characteristics of Respondents

Out of $n=144$ responses submitted online, 73.6% of males represented the respondent population while the female only 26.4%. The majority of participants (61.1%) had a Bachelor's Degree as their highest level of education. Additionally, 15.3% had a Higher Secondary certificate, 11.8% had a Diploma and 11.8% had a Master's degree and above. Majority of the respondents (36.8%) had a working experience of 0-3 years in their current tour operating business. The overview summary of the descriptive statistics is presented below to profile the respondent distributions by gender, education level, and years of working experience in a tour company/travel agency.

Table 1. Respondent distribution by gender, level of education, and working experience

S/N	Demographic Parameters	Frequency	Percent
1	Gender		
	Female	38	26.4
	Male	106	73.6
	Total	144	100
2	Education Level		
	Master's degree and above	17	11.8
	Bachelor's Degree	88	61.1
	Diploma	17	11.8
	Higher Secondary	22	15.3
	Total	144	100
3	Working Experience		
	0-3	53	36.8
	4-7	47	32.6
	8-11	34	23.6
	16 or more	10	6.9
	Total	144	100

4.2 Characteristics of Tour Operators

As shown in Figure 3 below, from the total sample size of ($n=144$) tour operators registered with the Tourism Council of Bhutan, 41% are Tour Operators, 13.9% are Travel Agency, and 45.1% operate as both Tour Operator and Travel Agency. Hereafter, all the respondent companies will be referred to as tour operators or tour companies.

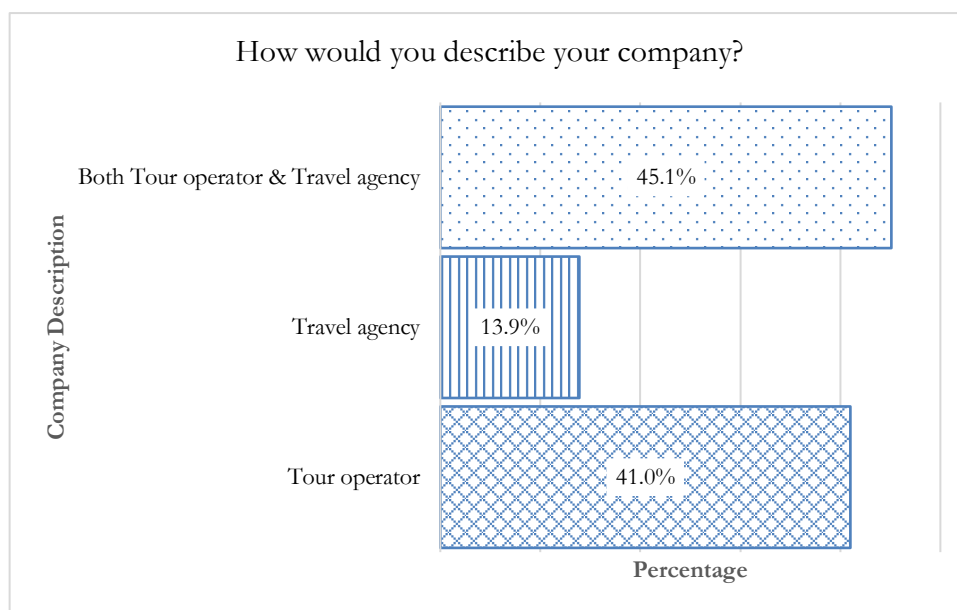


Figure 3. Company Description/Distinction

In Bhutan, tour operators have their independent membership and stakeholder association with various other industries like the Association of Bhutanese Tour Operators (ABTO), Guides Association of Bhutan (GAB), Bhutan Chamber of Commerce and Industry (BCCI), Hotel and Restaurant Association of Bhutan (HRAB), among others (see Figure 4). Understanding this aspect of stakeholder association is crucial to see what policies and standards that these tour operators subscribe to when conducting their businesses. Therefore, the question was asked whether tour operators associated with these organizations.

The results show that maximum participants have their membership with ABTO (52.2%), followed by GAB (16.9%), BCCI (12.1%), HRAB (9.7%), and 9.2% of the tour companies were not affiliated with any of these organizations.

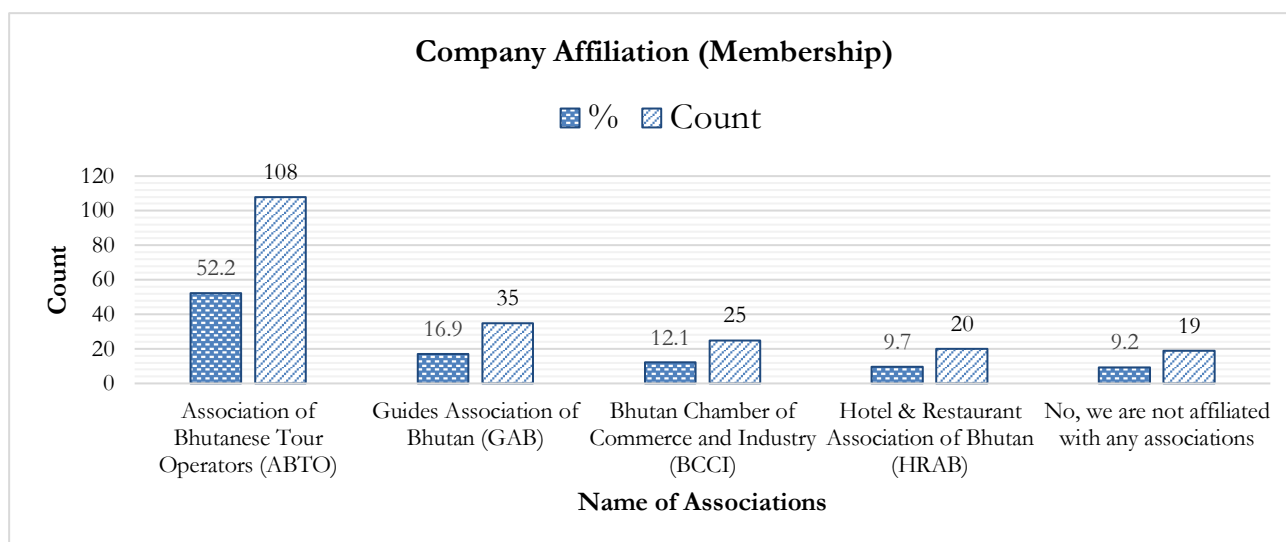


Figure 4. Company Affiliation

As presented in Figure 5 below, majority of the tour operators (72%) conduct their tours only in Bhutan. 22% operate both in Bhutan and in other countries. Likewise, only 6% of the total respondent company operated only in other countries. Meanwhile, in terms of business/tourism type, most of the tour operators are involved in

inbound tourism (95%), with only 3% engaged in outbound tourism and 2% in domestic tourism (see Figure 6).

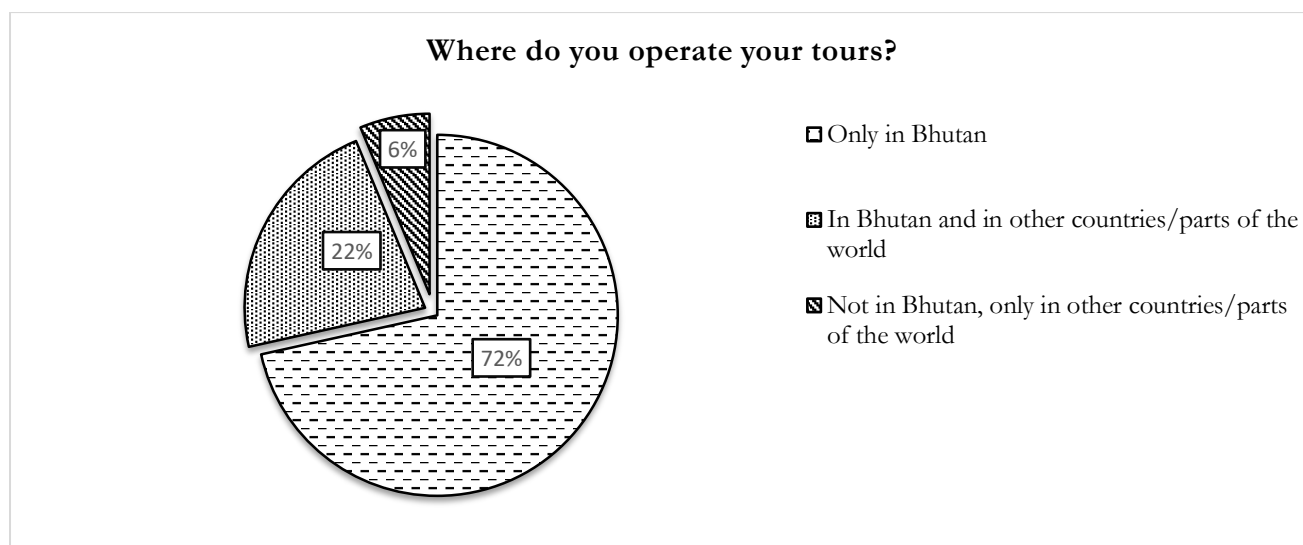


Figure 5. Scope of Tour Operation

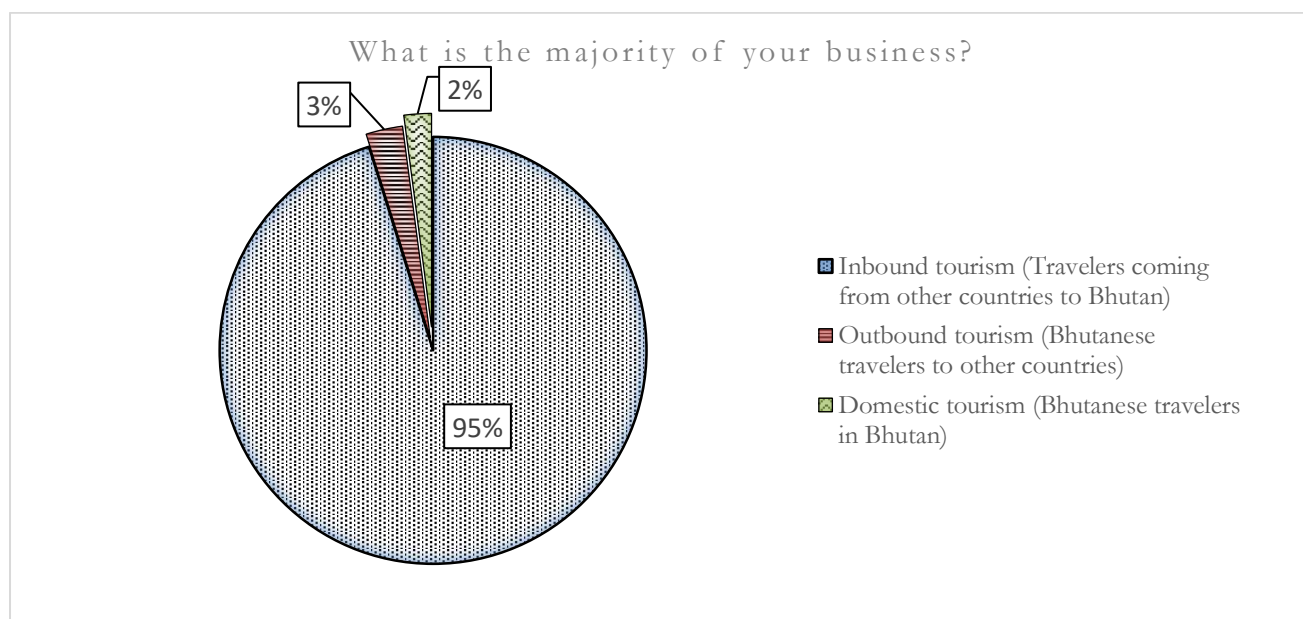


Figure 6. Tourism Type

Out of $n=144$ tour operators, 74.3% of the tour companies have around 0-9 employees, 22.2% of the tour companies have 10-49 employees, and 3.5% of the companies have 50-249 employees. 21.5% of tour companies claimed that their revenue has strongly decreased over the last two years, while another 21.5% reported a decrease. For 27.1% of tour operators, revenue has remained steady, while for 11.1% of tour operators, revenue is increasing, and 2.8% claimed it is strongly increasing. However, 4.9% of respondents were unaware of their company's revenue, while 11.1% did not wish to answer the question.

4.2 Research Question 1: Awareness and Understanding of CSR

The respondents were asked if they were familiar with the concept of 'Corporate Social Responsibility.' 57.6% ($n=83$) of the tour companies responded yes, and 42.4% ($n=61$) responded no to the question.

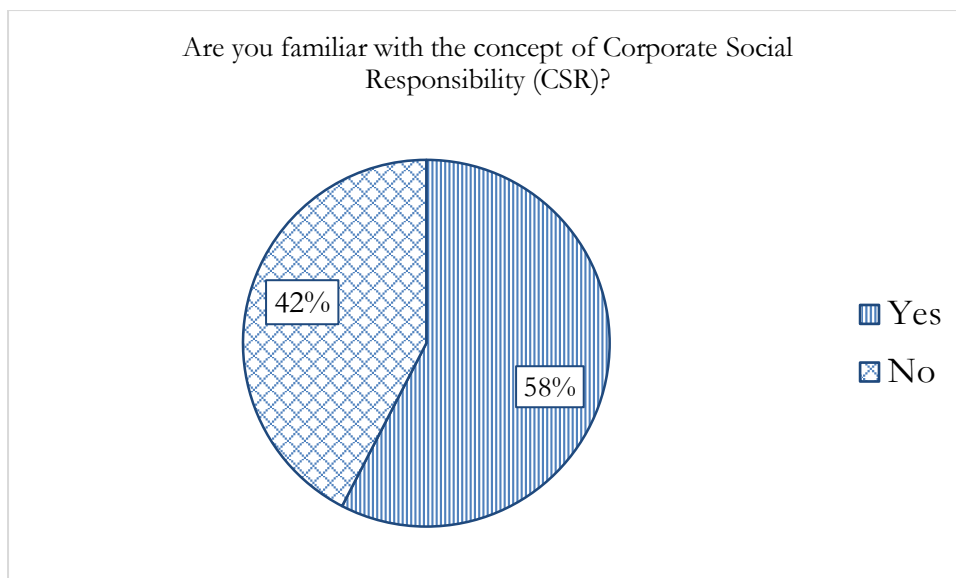


Figure 7. Awareness on CSR

The respondents who were familiar with the concept of CSR were further probed to give their understanding of CSR in an open question. However, only 77 tour operators gave their definition of CSR. Looking at the figure, the actual representation of tour operators that are familiar with CSR, in reality, is much lower. The qualitative responses were analyzed using the thematic approach and frequency of words and thematic approach. These definitions varied across various themes such as social, cultural, economic, philanthropic, stakeholder, and project-oriented aspects. A few examples of how tour operators mentioned these CSR dimensions to define their CSR are presented in Table 2 below;

Table 2. Categorized responses on CSR definitions

Themes	Categorized Responses (Keywords)	Frequency	Frequency Level
Philanthropic Dimensions	giving back, charity works, volunteering, philanthropic cause, donation, sharing the benefits, moral responsibility, help the poor, financial assistance, social welfare, sharing benefits	56	High
Social Dimensions	giving back to the society, improving quality of life, benefiting the local community, sense of belonging, social welfare, balancing society and environment, providing benefits to communities, enhancing community vitality, responsible citizen, socially responsible, socially accountable, social services, achieving GNH community vitality, adhering to cultural values, doing business based on GNH principles	51	High
Stakeholder Dimensions	Responsibility towards all stakeholders/ ensuring benefits for all stakeholders, stakeholder engagement, take care of employees/ employee benefits, pay tax, providing tourists with the best experience	13	Moderate
Economic Dimensions	marketing, contribute to economic development, developmental contribution, growth of economy, supporting tourism development, contribution towards GDP, profit making, corporate branding and image	12	Moderate
Project-	support social and environmental projects, follow tourism policy,	7	Low

Oriented Dimensions	maintaining 'high impact, low volume' tourism policy,		
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Philanthropic and social dimensions are the most quoted themes in the responses when defining Corporate Social Responsibility (CSR). The terms related to “giving”, “society”, “responsible”, and “donation” were the most used to describe the respondents' understanding of CSR. 56 definitions are mentioned along philanthropic aspects and 51 definitions along social dimensions to define how they view CSR. The majority of responses related to their understanding of CSR, one way or another, entails every aspect of GNH principles. Some of the refined categorized responses are as follows:

➤ **Philanthropic Dimensions**

‘Moral responsibility of the business entity to be socially beneficial.’
‘Sharing benefits and providing help to the lowest level of community.’
‘Voluntary contribution made towards society or environment for conducting one’s business.’
‘CSR is corporations donating money, volunteering, and doing social services to help the poorer sections of the people.’
‘The purpose of corporate social responsibility is to give back to the community, take part in philanthropic causes, and provide positive social values’

➤ **Social Dimensions**

‘serving our society from income earned as a compensation from what we have received from them.’
‘Companies should ensure there is a social welfare.’
“doing more than a company mandate like social services.”

➤ **Economic Dimensions**

‘Developmental contribution made by a company for the country’s economic growth.’
‘CSR is a marketing strategy in business.’
Profit making without harming the environment and society
“Building a positive brand in society.”

➤ **Stakeholder Dimensions**

“Working in collaboration and creating shared value with society to enjoy benefits.”
“Providing tourists with the best experience with our company.”
‘improving life of workforce /taking care of employees.’
"ensuring that companies and agencies understand their goal of tourism sustainability.”

➤ **Project-oriented CSR**

‘Undertake and support social and environmental projects.’
‘supporting high-impact, low-volume sustainable tourism policy.’

➤ **GNH aspect of CSR**

‘Being a responsible and contributing member within a GNH society to build community vitalism.’
‘CSR is about doing GNH related work toward society.’
‘doing business based on GNH principles.’

After analyzing these definitions, it can be concluded that few tour operators had a brief idea about the concept of CSR. However, the percentage of respondents who actually interpreted the idea comprehensively with every

theme involved was meagre. Most of the definitions had more than one dimension involved. Moreover, it is interesting to note that most tour operators (n= 56) mentioned the philanthropic aspects and social aspect of CSR (n=51). It should be noted that most of these definitions include the GNH aspect of CSR.

The tour operators were also asked if they were legally required to contribute a percentage of their company's profit for CSR activities. The responses, however, were widely distributed, with 24.3% (n=35) of tour companies affirming that they are legally required, 31.9 % (n=46) saying no, and 43.8% (n=63) of respondents saying they had no idea. This distribution indicates that not many are aware of the existing CSR policies that exists for tour operators in the country. The higher proportion of respondents who are unsure suggest that many companies may not be fully informed about the legal mandate related to CSR contributions. While, many agreed that their companies support social and environmental projects (77.8%), it is evident that tour operators have a very little knowledge of the legal requirement of company policies, specifically for CSR activities. Also, none of the given 77 definitions provided mentioned CSR as a legal obligation. The findings, thereby, show that in Bhutan, most of the tour operating businesses consider voluntary welfare contribution to the society as an aspect of CSR with a degree of GNH principles. There were, however, many of the tour operators that were unfamiliar with the concept of CSR.

4.2.1 Views of Tour Operators on CSR

The views of tour operators on Corporate Social Responsibility is presented in Table 3 (7 items; $\alpha = .70$). The statements measure their degree of agreement on a 1 to 5 scale (1=Strongly disagree, 2=Disagree, 3=Neither agree nor disagree, 4=Agree, 5=Strongly agree).

On analyzing the mean value of these statements, it is apparent that tour companies slightly disagree that CSR is only the government's task (M=2.77, SD=1.13). However, respondents agree that CSR is a shared responsibility between the government and companies (M=3.83, SD=0.97). Respondents agree that there should be a mandatory CSR policy for business companies (M=3.19, SD=1.13). In addition, respondents strongly agree that companies are part of the society and should therefore be responsible for the society in which they operate (M=4.06, SD=1.03). They also agree that their responsibilities should extend to all others affected by their company's operation, not just shareholders (M=3.72, SD=0.98). However, there is slight disagreement with the view that only state/government-owned companies should have a CSR strategy (M=2.61, SD=1.00). Respondents slightly disagree with the idea that only large and multinational companies should have a CSR strategy (M=2.64, SD=1.11).

Table 3. Descriptive Statistics on Views on CSR

Variables	M	SD
[CSR is a task of the government]	2.77	1.13
[CSR is a shared responsibility between the government and companies]	3.83	0.97
[The government should put a mandatory CSR policy in place for all companies]	3.19	1.13
[Companies are part of the society and therefore responsible for the society in which they operate]	4.06	1.03
[Not only shareholders of the company but everybody affected by our company should be considered in relation to the operation of a company]	3.72	0.98
[Only state/government-owned companies should have a CSR strategy]	2.61	1.00
[Only large and multinational companies should have a CSR strategy]	2.64	1.11

Note. 1=Strongly disagree, 2=Disagree, 3=Neither agree nor disagree, 4=Agree, 5=Strongly agree

4.3 Research Question 2- Actions of CSR

The second research question focuses on the kinds of CSR actions in place for tour companies. It is important to identify what CSR actions are mostly followed in Tour Operating Business. So, the questions were asked if the tour companies had any of the mentioned aspects. The results are presented in the following figures.

The research has focused on the following categories of CSR actions;

- Actions for society
- Actions for environment
- Actions for economy
- Actions for employee

1. Actions for society

As presented in Figure 8, one of the most common actions undertaken by tour operators is contributing to the protection of local, cultural, historical, and spiritually important sites and properties, with 74.6% of respondents selecting this as their CSR actions for the society. This finding is significant because it shows that Bhutanese tour operators place significant value in promoting the culture, which is one aspect of the GNH philosophy. In contrast to this finding, Jansen’s (2016) evaluation of CSR’s societal aspect in India found that only 49% of the companies were oriented towards protecting the cultural sites. Only 9.9% of respondents reported that they were engaged in implementation of a policy against commercial exploitation, making it the least common action among tour operators.

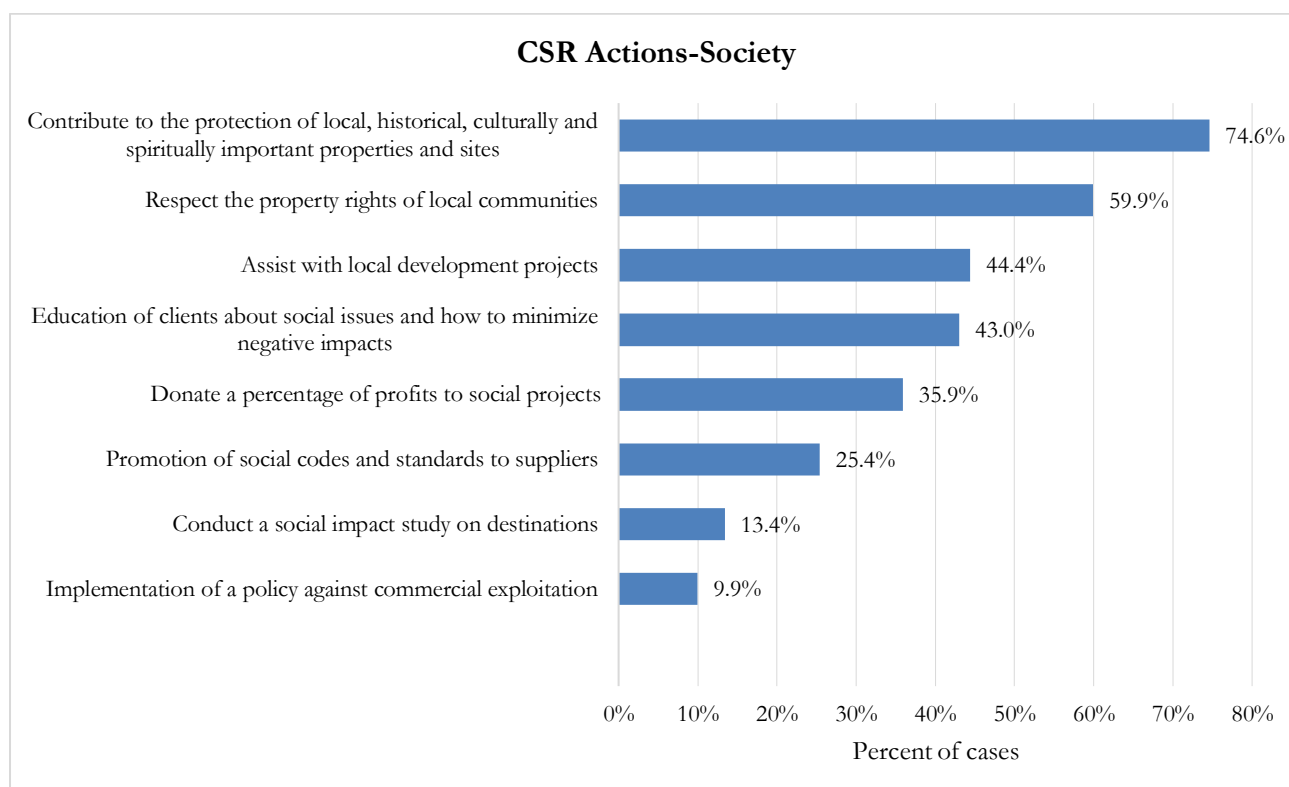


Figure 8. Actions for Society

2. Actions- Environment

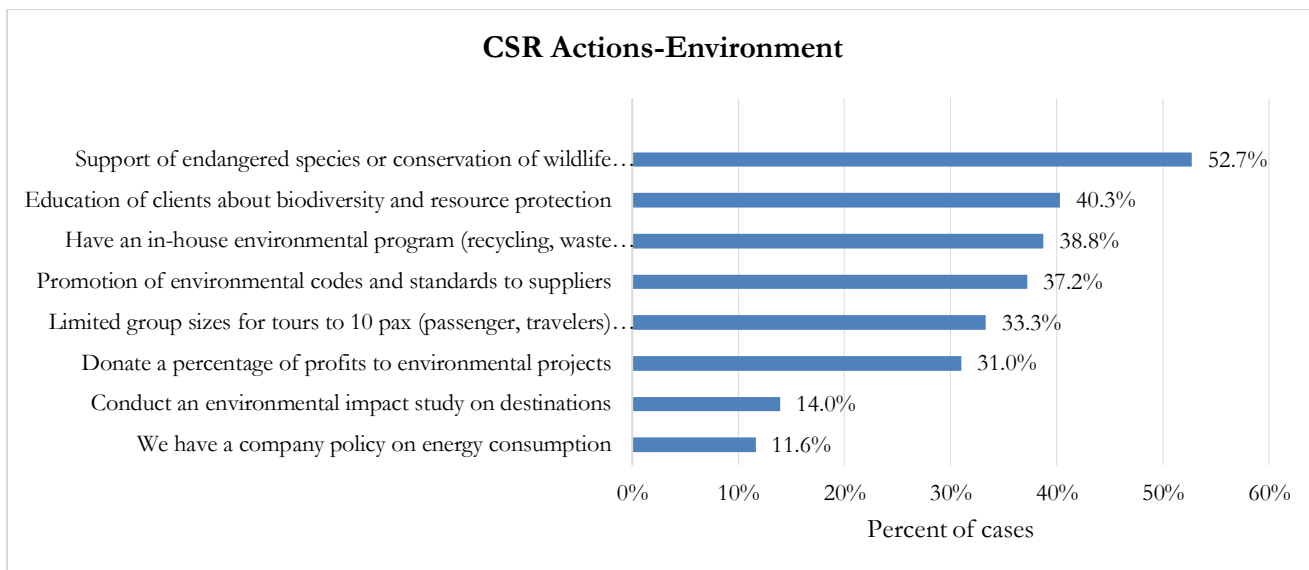


Figure 9. Actions for Environment

As presented in Figure 9, among the environmental actions, the most common was the conservation of endangered species and wildlife areas or parks (52.7%). 40.3% of the tour companies reported educating clients about protecting the biodiversity and resources. 38.8% of the companies reported having their own in-house environmental program, while 37.2% has contributed to promoting environmental codes and standards to suppliers. Additionally, 33.3% limit their group sizes to 10 passengers or below. Only 31.0% are engaged in donating a percentage of profits to environmental projects, 14% conduct environmental impact studies, and only 11.6% have a company policy on energy consumption.

3. Actions for Economy

The CSR actions which fulfil economic dimensions are given in Figure 10. The majority of the tour companies (67.4%) focus on providing guidelines to clients on how to be a responsible traveler. 62.5% of these companies employ local residents, and 46.5% collaborate with responsible suppliers. Notably, most of the companies do not have a dedicated CSR Department or an employee who was solely responsible for CSR, with only 9% stating that they do.

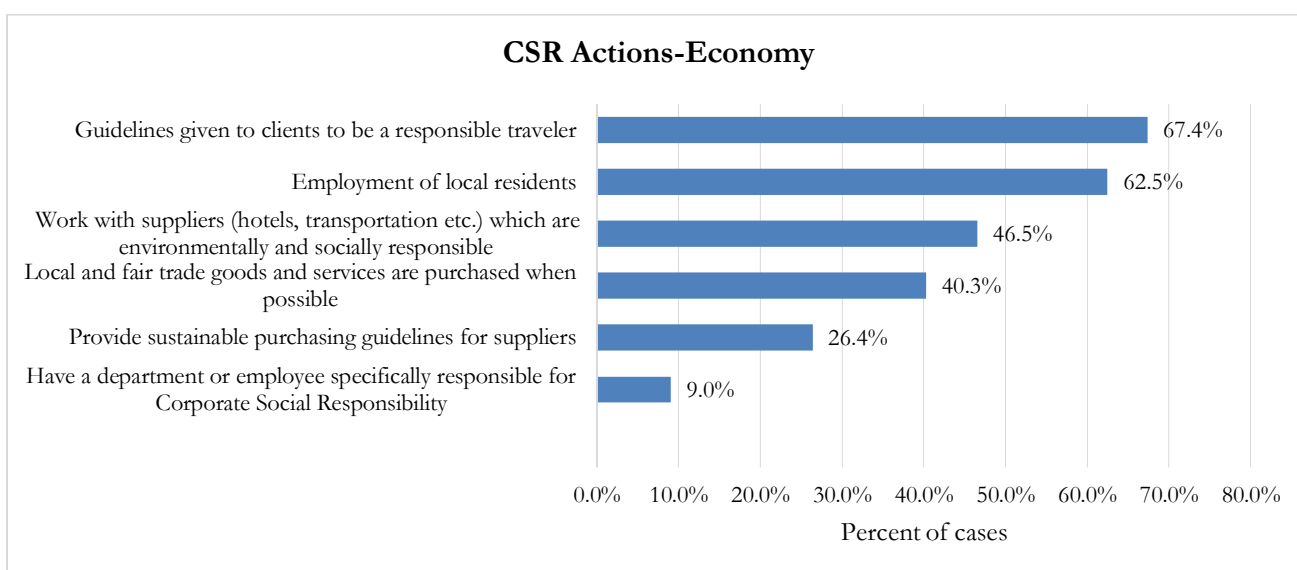


Figure 10. Actions for economy

4. Actions for Employees

The CSR actions related to employees are presented in Figure 11. It is observed that most tour companies (85.8%) prioritize fair employee wages. 79.4% provide employee benefits and 74.5% offer an equal opportunity in hiring. In addition, 46.1% offer employees the platform for skills developments. However, little importance was given to actions such as providing health and safety related training to employees (27%), and environmental and community sensitivity training (18.8%). Only 14.9% of tour operators reported monitoring the labor practices of their suppliers, and just 13.5% have an internal complaint committee.

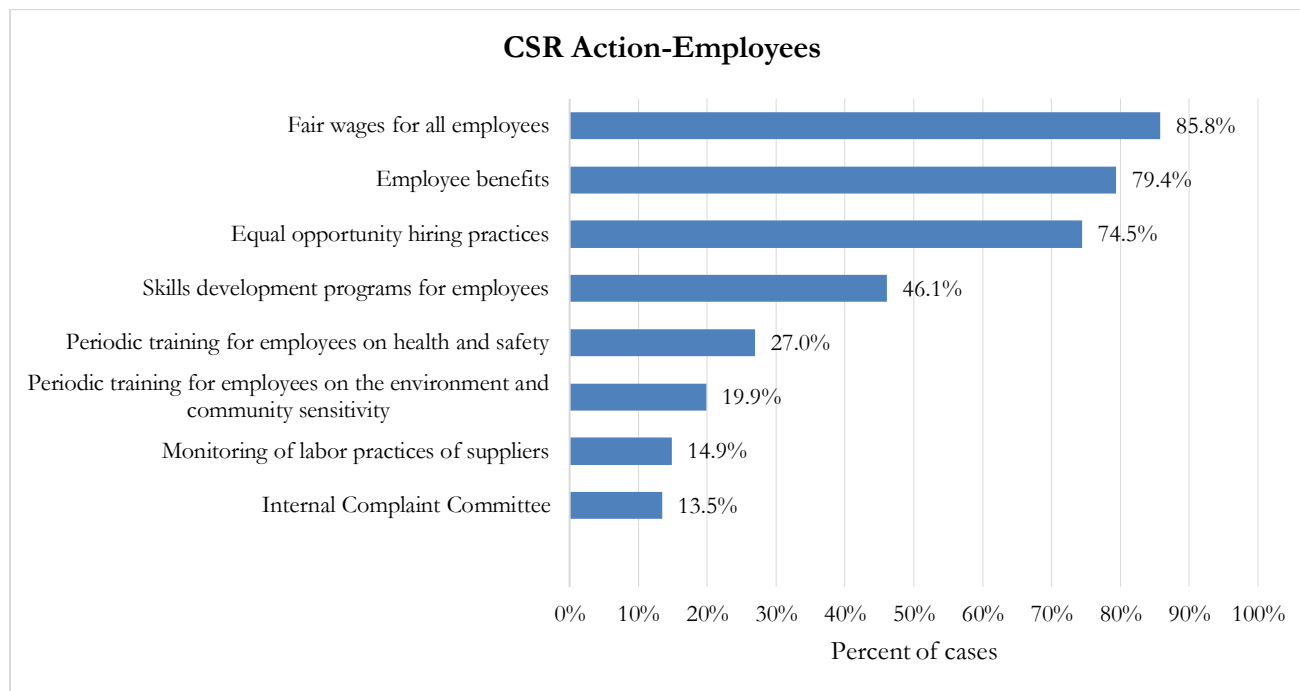


Figure 11. Actions for Employee

4.4 Research Question 3- Drivers of CSR

The table 4 below shows the descriptive results of drivers for CSR in the tour operating business (16 items; $\alpha = 0.81$). The respondents ($n=144$) were asked on various dimensions such as on cultural, social, institutional factors, and stakeholders, to see if the tour companies believed if they played a part in delivering CSR in their business. The respondents ($n=144$) were asked to choose how far they agreed with the statements, with the answers varying between the score 1 (Strongly disagree) to 5 (strongly agree) on a Likert-scale.

The results show that tour operators strongly agree that there is a fierce competition among tour companies ($M=3.94$, $SD= 1.18$). Additionally, tour companies agree that nation-building and socio-economic development are important in their business philosophy ($M=3.83$, $SD=1.04$). Tour operators agree that the organizations they are affiliated with have a strong focus on sustainable tourism ($M=3.44$, $SD=0.94$), and they believe that giving back to society is their obligation ($M=3.44$, $SD=1.12$). Tour operators also agree that the government stimulates them to focus on sustainable tourism ($M=41$, $SD=1.11$), and they moderately agree that NGOs and other institutions encourage them to take part in CSR through a focus on sustainable tourism ($M=3.09$, $SD=0.92$).

Moreover, tour operators moderately agree that part of reasons for doing philanthropic CSR is because of religion ($M=3.14$, $SD=1.01$). They claimed that the company's social and environmental practices must ensure the company's financial performance ($M=3.30$). This, however, signifies that tour operators, besides recognizing the importance of CSR for societal contribution, still prioritize ensuring their company's financial stability.

On the other hand, it is interesting to note that many tour companies agreed that their company is too small for the CSR activities (M=3.19, SD=1.12) even though giving back to society was seen as a strong company obligation. Also, many agree that they do not have a structured CSR policy because financially, it is not possible for them (M=3.25, SD=1.01). Evidently, some tour operators disagreed to being financially sound over the last two years (M=2.73, SD=1.02). These findings could be construed due to covid-19 pandemic. Nonetheless, the findings are quite significant. Tour operators also disagreed that there is a sufficient opportunity to receive support in their CSR actions or for sustainable tourism practices (M=2.68, SD=0.82), and disagreed to the statement that they perform CSR activities because of their customers’ expectations (M=2.63, SD=0.93).

Table 4. Descriptive results on CSR drivers

Variables	M	SD
[Religion is (part of) the reason for the philanthropy of our business]	3.14	1.01
[Nation building and socio-economic development are important in our business philosophy]	3.83	1.04
[Social and environmental practices should contribute to a better financial state of our company]	3.30	1.05
[Our company is financially doing well]	2.73	1.02
[We have a lot of competition from other companies]	3.94	1.18
[Giving back to society is our obligation]	3.44	1.12
[Investing in CSR is part of our marketing strategy]	3.06	0.95
[We do not have a CSR policy because financially, this is not possible for our company]	3.25	1.01
[We only follow legislation regarding environmental and social practices]	3.08	1.01
[Our company is too small to have a CSR policy]	3.19	1.12
[The government stimulates our company to focus on sustainable tourism]	3.41	1.11
[Non-Governmental Organisations or other institutions stimulate our company to focus on sustainable tourism]	3.09	0.92
[The associations we are affiliated with have a strong focus on sustainable tourism]	3.44	0.94
[We have sufficient opportunities to receive support (e.g., consultancy, training, or financial support) for sustainable tourism options]	2.68	1.04
[We feel pressured (by the government, organizations, or communities) into having a CSR policy]	2.49	0.82
[We have a CSR policy because customers expect us to have this and care about this]	2.63	0.93

5. Discussion

The study explored various perceptions of the tour companies on how they understand and interpret Corporate Social Responsibility. The perception parameters included every aspect of CSR, that is from economic, environmental, societal, workplace policies, stakeholder, and shareholder’s aspects of CSR actions to explore and describe the views on CSR and actions performed by tour operators. The findings reveal that tour operators mostly associate CSR with philanthropic and social aspects, as these were the most common themes when defining Corporate Social Responsibility. Nevertheless, many of these tour companies could not closely interpret the study’s adopted definition of CSR. The lack of elaborate explanation of CSR with every dimension involved shows little awareness on the concepts of CSR and suggests limited knowledge on the existing CSR policies for tour operators in the country. In fact, many were unfamiliar with the concept of CSR altogether. It is questionable how fully informed tour operators are about the legal mandate related to company- CSR.

The CSR actions assessed in the study involve social, environmental, economic, and employee aspects. When it comes to delivering CSR actions, Tour operators mostly contributed to protecting local, historical, culturally and spiritually important properties/sites (social action), conserving endangered species and wildlife areas (environmental action), ensuring clients to be a responsible traveler, employing local residents (economic action), providing fair wages, providing employee benefits, and equal hiring opportunities (employee actions). However, there is a less focus on social actions like assisting in local development projects, educating clients on social issues and minimizing negative impacts. In addition, there is a limited focus on donating a company’s profits to social projects, and promoting social codes/standard to suppliers. It is interesting to note that the emphasis on

conducting a social impact study and implementing a policy against commercial exploitation is almost negligible.

Similarly, the findings indicate that tour operators have limited environmental actions like donating profits to environmental projects, conducting environmental impact study, and implementing policy on energy consumption. When it comes to economic aspects, Tour operators are less focused in providing sustainable purchasing guidelines for suppliers and having a department or employee exclusively designated for CSR. While many employee actions were in place, only few Tour operators engaged in periodic training of employees on health and safety, and trainings on environment and community sensitivity. Also, only fewer companies were engaged in monitoring suppliers' labor practices, and structuring an internal complaint committee. Although the findings show that most tour companies have a concise-oriented business for sustainability, it is debatable whether their perception of CSR actually aligns with the actions for business sustainability in reality.

One remarkable finding is the high degree of agreement for mandating a compulsory CSR policy for tour companies. On this aspect whatsoever, the tour operators do not feel burdened by the government's policy drive towards sustainability, and the societal pressure does not necessarily cause them to practice CSR. Instead, the government and relevant stakeholders/ organizations (including NGOs) propel them to act more responsibly. This is likely due to of the presence of a structured agency or organization with regulated policies on sustainable tourism, thereby fueling CSR. One of the most compelling drivers of CSR observed among tour operators is intense competition among themselves. Notably, nation-building and socio-economic development are also their focus in business. These aspects signify a higher propensity for tour companies to engage in CSR. On the other hand, it is debatable whether these tour companies can do enough because looking at the tour companies' current revenue structure, many tour companies may have a limited strength to adopt CSR. Reportedly, many companies consider themselves too small and financially incompetent to engage in CSR activities, which is further exacerbated by the lack of or limited support and opportunities for a sustainable tourism approach.

Conclusion and Recommendations

The research has assessed exclusively on perceptions, actions, and drivers of Corporate Social Responsibility (CSR) in tour operating business. The study describes how private tour operators in Thimphu view and practice CSR for sustainable tourism. Since the idea of 'CSR' was relatively new to many, and especially for the business-oriented firms, in this case, the tour operators, it was important to see if they had a positive perception about adopting CSR in their business and what drivers were more likely to encourage them to carry out CSR.

The findings reveal that Tour operators are mostly unfamiliar with the concepts of CSR, and those that do generally recognize CSR as philanthropy and societal obligation. Views on CSR of the tour operators encapsulate largely individualist assertion of humanitarian actions, more than viewing it as a legal or institutional mandate. Interestingly, there seems to be an agreement on mandatory CSR policy. While this is encouraging, the actual implementation of CSR does not look promising as tour operators claim they have a limited scope to adopt the CSR. as they are financially incapable of performing robust CSR activities. This reveals a potential gap between policy expectations and practical realities faced by tour companies.

Notwithstanding the myriad views of tour operators on CSR, the study proposes three important recommendations from the findings. Firstly, the government should support these companies (including sole proprietorships, partnerships) and individuals in their CSR practices through financial support and incentives, for instance, allowing an increase of permissible CSR expenses under their Business Income Tax (BIT) and Personal Income Tax (PIT), and offering tax breaks for companies actively involved in substantive CSR activities. This will encourage tour companies, both large and small, to adopt CSR widely. While ensuring these governmental supports, it is also imperative that the government review the scope of CSR activities that are otherwise regarded as sustainable in tourism.

Secondly, the relevant tourism agencies like the Tourism Council of Bhutan (TCB), and other relevant affiliations are recommended to promote awareness and education on CSR because many tour operators are unfamiliar with company-CSR, both on the knowledge of existing legal policies related to CSR in tourism and the various dimensions contributing to its framework. They should also provide advocacy programs on the 'business' aspects

of CSR and train employees on the integration of CSR within a business' marketing strategy because most companies have limited knowledge on the actual implementation of 'meaningful' CSR besides understanding the generalized definition of philanthropic and societal CSR.

Lastly, it is unclear what the extent of CSR activities carried out by these tour operators is. Therefore, future studies could explore the implication of CSR on both financial performance and its impact on society. Addressing these limitations will ensure healthy CSR practices which are not just mere compliance but are meaningful CSR with positive impact.

Limitations of the Study

The study is exclusively for assessing how tour operators in Thimphu view and practice CSR for sustainable tourism. The study is restricted to only one business type, which is the tour operating- business. Therefore, it is not conclusive of how other private entities perceive and practice CSR in Bhutan. Since the research does not study the implications CSR-policy has on the public-sectors, the findings cannot be generalized to public organizations. Owing to the complexities of the concept, incorrect email addresses and uncertainties like the Covid-19 pandemic, low response rate, it is possible that the important and responsive tour operators might have been excluded from participating. The research may not encompass all the CSR disciplines to generalize the findings to all the private sectors. However, relevant future research can investigate different parameters that measure each business type and accordingly study CSR behaviors in-depth with participants ranging from all levels of operations.

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