



Article Underlying Factors of Tourist Social Responsibility (TSR) within the COVID-19 Context: An Empirical Investigation of the Saudi Tourism Market

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Copyright: © 2021 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (https:// creativecommons.org/licenses/by/ 4.0/). Abstract: The current literature on social responsibility in tourism is criticized for its bias in focusing on business ethics and responsibility while neglecting the tourist perspective. This paper aims to fill this gap by exploring the underlying factors of tourist social responsibility (TSR) in response to the COVID-19 pandemic, emphasizing the Saudi tourism market. Based on the common scale development procedures, including a thorough review of the literature, identifying TSR domains and items, purifying the measurement scale, and demonstrating its reliability, a five-dimensional 24-item scale is developed. The findings reveal that TSR can be measured based on five distinct factors: (1) "Responsibility for legal and social aspects", (2) "Responsibility for COVID-19 health issues", (3) "Responsibility for altruism and solidarity", (4) "Responsibility for supporting socially responsible businesses", and (5) "Responsibility for environmental impacts". Moreover, the results confirm the significant relationship between TSR attitude and tourists' intention to behave socially. These findings enable policymakers to understand the TSR notion and factors influencing tourists to be more socially responsible during and after the COVID-19 pandemic to realize a more resilient and sustainable tourism sector.

Keywords: tourist social responsibility; COVID-19; tourism market; Saudi Arabia

1. Introduction

Currently, the world is facing an unprecedented global health crisis with the outbreak of COVID-19, the consequences of which are being experienced in all sectors of society and the economy. Tourism is one of the most affected economic activities by this pandemic. The UNWTO described COVID-19 as an unprecedented crisis that affected the tourism sector at all levels. For the first time in history, all destinations worldwide have imposed travel restrictions, including the complete closure of borders and lockdown of airports, hotels, resorts, restaurants, and entertainment facilities [1]. According to the UNWTO estimates [1], international tourism faced a decrease of up to 78% during the year 2020, and this put between 100 to 120 million workers in tourism at risk of losing their jobs. Broadly, people's lives were affected during the COVID-19 crisis, and new consumption patterns emerged [2]; a fact has been raised as consumer behavior is no longer, as usual, resulting in a "new normal" [3–5]. A recent trend analysis [6] has shown that the health crisis resulting from the COVID-19 outbreak has remarkable influences on consumer behavior, especially in travel and tourism patterns. Edelman [7] argued that COVID-19 influenced consumers to be more conscious and support businesses that respond appropriately to the pandemic. This is supported by Payne et al. [8], who found the demand for ethical

brands is increasing among consumers, and firms are expected to act ethically. In the case of travel and tourism, COVID-19 has changed travel behavior. This is proved by previous research showing that travelers' responses to a pandemic outbreak usually result in concern over their safety and perceptions about disease transmission, which changes their travel patterns [9,10]. Morar et al. [11] found that fear of travel and neuropsychological personality factors may influence travel behavior in the pandemic era. Furthermore, Wen et al. [12] anticipated that tourists traveling in the post-COVID-19 era will be disinclined to participate in mass tourism, preferring more deliberate trips focused on responsible experiences. Anabela et al. [6] suggested that potential tourists would be more inclined to search out and inquire about safety and healthy environments. This is expanded by Abraham et al. [13], who confirmed that tourists' intentions to visit a destination in the future may be contingent on their belief that the destination acted for the common good by addressing COVID-19's health, social, and economic consequences and attempting to contain its spread locally and globally. As such, Pardo and Ladeiras [14] revealed that several consumption insights indicate a trend toward a new tourist profile that can positively influence tourism, shifting towards more inclusive and responsible tourism. This is in line with the conclusion drawn by Chebli [15] that the current COVID-19 crisis is seen as an opportunity to transform tourists' consumption practices. In this sense, Khan [16] said that in order to enforce responsible behavior and hold businesses, communities, and tourists accountable, it might be necessary to frame and implement a new code of ethics for everyone. This is also supported by He and Harris [17], who concluded that tourists had developed certain habits; given the rising prominence of the ethical dimension in their decision-making, some of these habits are likely to persist or perhaps be fundamentally altered in favor of more responsible, and prosocial consumption. Accordingly, it can be said that tourists should help to restart tourism and support the tourism sector's resilience by behaving more responsibly when traveling amid and post COVID-19.

Although many previous studies dealt with the idea of social responsibility for the consumer in general, the analysis of this notion in tourism is still nascent. Paskova and Zelenka [18] asserted that researchers should give considerable attention to studying the social responsibility of tourists due to their critical role as key actors in the field of social responsibility in tourism. In this sense, Chilufya et al. [19] proposed the term tourist social responsibility (TSR) as a conception to study the driving role of tourists in relation to the cooperate social responsibility. In relation to tourism and COVID-19, several recent studies have addressed consumer behavior changes in tourism, destination social responsibility, and cooperate social responsibility (CSR), but tourist social responsibility in response to COVID-19 is understudied. Lee [20] asserted that many more topics around CSR in relation to tourism and COVID-19 should be examined. Considering the anticipated changes in tourist behavior, the importance of the social responsibility of tourists, and the implications of COVID-19 for its effects on business, tourist, and community, this article is designed to develop a scale for understanding how socially tourists would behave in the era of COVID-19. This research is unique due to the unprecedented context of the COVID-19 pandemic and the Kingdom of Saudi Arabia empirical context. Hence, this current study fills a research gap concerning the importance of the social responsibility of tourists during COVID-19 in one of the largest global source markets for international tourism. Specifically, this study aims to address the two following research questions:

Q1. What are the underlying factors that shape tourism social responsibility within the COVID-19 context?

Q2. Is there an association between tourist social responsibility and behavioral intention during an era of COVID-19?

2. Literature Review

2.1. Consumer Social Responsibility (CnSR)

The prevalent fact that corporations bear a social responsibility is not novel; indeed, the business concern for society can be traced back several centuries [21]. However, the

agreement on the precise definition and standard application of CSR remains highly controversial among academics and industry practitioners [22-24]. In an analysis of 37 definitions of CSR, Dahlsrud [25] found that CSR is a multifaceted, intricate concept where five dimensions (environmental, social, economic, stakeholder, and voluntariness) are used constantly in its definition. As such, the CSR definitions describe a phenomenon but do not guide businesses to handle the inherent challenges effectively. As a result, companies continue to define and implement CSR policies to meet various social responsibilities according to their discretion and terms [26]. Carroll [27] indicated that the widely accepted and most cited definition of CSR in business and management literature is the one that refers to CSR as a concept that encompasses four distinct facets of business-society interactions, including economic, legal, ethical, and philanthropic responsibilities. Furthermore, many scholars explained that CSR had been found to have an effect on numerous aspects of business, including corporate reputation, financial performance, stakeholder management, consumer loyalty, consumer willingness to pay, and corporate hypocrisy (see [28–32]). Notably, Arli and Tjiptono [33] claimed that consumers' approval and support are necessary for CSR initiatives to be effective. This is supported by Devinney et al. [34], who argued that abundant CSR programs had overlooked the critical role of consumers, and Quazi et al. [35], who characterized this circumstance as "a neglected aspect of consumer research".

Consumer social responsibility (CnSR) is the term used to describe the consumer aspect of CSR. Morrison and Bridwell [36] hold CnSR as the genuine CSR. Businesses need to keep their CSR activities, and CnSR aligned to maximize market share and ensure customer loyalty [37]. Devinney et al. [34] argued that when CnSR receives considerable attention from researchers in the same way that businesses, governments, and NGOs have, we will be able to fill in many of the gaps in the CSR puzzle. Anderson [38] explained that the positive role of consumers in activating CSR initiatives has led to the emergence of the CnSR term, which was coined to describe how consumer utility has expanded beyond price, convenience, reliability, and availability—to encompass social issues of justice, fairness, rights, virtue, and sustainability. One of the most cited definitions of CnSR was introduced by Devinney et al. [34] as the thoughtful and informed decision to make confident consumption choices according to one's personal and moral beliefs. Middlemiss [39] characterized CnSR as a concept that emphasizes consumer accountability for their consumption behaviors and their impact on society, underlining social and personal components of consumer responsibility. Fazal [40] defined CnSR in five points: to be critical, to act, to care for fellow human beings, to live in harmony with the environment, and to cooperate and build solidarity. Quazi et al. [35] also defined CnSR as the commitments, actions, and decisions individuals and consumer groups make in their interactions with producers, marketers, and suppliers of products they believe are right. Schlaile et al. [41] reframed CnSR to synthesize two core elements: social actions and the concept of shared responsibility. Furthermore, Caruana and Chatzidakis [42] explained that the CnSR conceptualization should be understood through a multi-level perspective, including instrumental perspective (i.e., personal gains, health concerns), relational perspective (i.e., relationships to other stakeholders, mutual commitment to community), and moral perspective (i.e., altruistic motives, taking care of social and environmental objectives).

According to Devinney et al. [34], the CnSR concept can be expressed in three forms of activities: activities aspired by some instances, e.g., donations or consumer activism, consumer behaviors related to purchasing or non-purchasing, and consumer opinions expressed in market research. Furthermore, Caruana and Chatzidakis [42] suggested examples of CnSR mechanisms such as purchases, boycotts, protesting, policies, incentives, laws, communications, CSR initiatives, lobbying, and collaborations. In this vein, many authors suggested that CnSR encompasses several components as well as multiple responsibilities. Devinney et al. [34] argued that CnSR is composed of two fundamental components: an "ethical" component involved with perceptions of the social performance of businesses, and a "consumerism" components, ethical and consumerism, is not uniform across

all consumers and their interactions with all products [37]. Given this, Middlemiss [39] rationalized that the "personal" component is a crucial element in studying the individuals' responsibility, explaining that true personal empowerment for consumption behavior change requires consumers to understand the responsibilities they can reasonably assume and the limitations of their responsibilities due to contextual factors or personal capacity constraints. Further, Davis et al. [43] proposed a new concept, "Personal Social Responsibility". They defined it as how a person behaves in their daily life as a member of society, not just as a consumer, to minimize negative impacts and maximize positive effects on the community, economy, and environment over time. In addition, those authors classified CnSR into three domains: philanthropic considerations, the effects of consumer purchase decisions on society and the environment, and ethical considerations.

In their research to measure socially responsible consumption, Durif et al. [44] developed a scale of eight domains, including citizen behavior in support of businesses with social convictions, behavior focusing on protection of the environment, recycling behavior, composting behavior, local consumption behavior, behavior considering animal protection, deconsumption behavior, and sustainable transport behavior. In contrast, Manning [37] mentioned that the CnSR has two primary components, responsibility towards society and another towards stakeholders and businesses; this is supported by Vitell [45]. In a different line, Berné-Manero et al. [46] conducted a study in which they proposed and validated a model for measuring consumer social responsibility. Their study established that socially responsible consumption is an abstract concept that can be quantified through three order-dimensions that reflect activities indicative of (1) social responsibility, (2) civic behavior, and (3) corporate responsibility. Nevertheless, Quazi et al. [35] developed and validated a measurement scale for CnSR, arguing that it is the first research to conceptualize and empirically validate a scale for measuring CnSR. They categorized their suggested CnSR scale into six distinct responsibilities, including responsibility for (1) social impacts, (2) solidarity, (3) critical appraisal, (4) supporting business growth, (5) environmental impacts, and (6) actions.

In a similar approach, Arli and Tjiptono [33] studied the influence of consumers' religiosity and ethical beliefs on CnSR, suggesting that the CnSR involves responsibility towards supplier, environment, shareholder, community, employee, and customer. Nonetheless, Schlaile et al. [41] suggested five domains for CnSR, namely, Responsibility for information procurement, consumer citizenship, demand-side (purchase decisions), responsibility for usage, and responsible disposal. Based on the previous research [34,35,42,44,46], Asante [47] proposed three main dimensions of CnSR, namely, social, civic, and corporate responsibility. These three dimensions involve six elements of consumer responsibility that affect consumer purchase behavior: ethical behavior, legal behavior, social behavior, health and environmental behavior, solidarity and sustainability behavior, and supporting/citizenship behavior. With respect to the COVID-19 context, Maloni and Brown [48], and Royne and Levy [49], argued that consumer health and safety are critical aspects of CSR and can be an effective marketing strategy when used in conjunction with a socially responsible image. This argument was empirically validated by Lee et al. [50], who found in their study that in the restaurant industry, highly health-conscious customers are more likely to believe the business is socially responsible than less health-conscious customers.

2.2. Social Responsibility in Tourism

In tourism, the social responsibility term is usually used to underline the necessity of equitable benefit distribution to local communities and the protection of the natural environment [51]. Hence, social responsibility research in tourism has been mainly focused on CSR [18]. Font and Lynes [52] stated that the tourism and hospitality literature on CSR has grown significantly over the last decade. As such, it can be said that CSR is studied well in the field of tourism from various aspects and in different geographical contexts. For example, research on CSR in tourism addressed the measurement of CSR in tourism from financial and economic perspectives [53,54], the role of CSR in tourism competitive-

ness [55,56], impacts of CSR on tourist behavior [57,58], CSR and host communities [59,60], CSR and tourism employees [61,62]. There is no doubt that, as Kang et al. [63] explained, tourism businesses have evolved from the classic CSR paradigm to a more inclusive one. Progress has been made towards the achievement of organizational objectives that include not only economic aspects but also social and environmental [64], primarily since it was found that the tourism phenomenon (especially mass tourism) produced both positive and negative effects on the environment [65]. In this sense, of all the theoretical perspectives that have served as the basis for the study of social responsibility in the tourism sector, the one that has had the most remarkable acceptance is precisely the theory of sustainable development [66–68]. Ultimately, tourism businesses must be consistent with social protection, norms, values, and expectations, as a way to ensure the sustainability of the local community in an integrated manner with social responsibility [69].

Many authors discuss the wide range of terms describing the impact of tourism based on ethical values [70–72]. For example, ecotourism, sustainable tourism, alternative tourism, pro-poor tourism, green tourism, responsible tourism, geotourism, agro-tourism, conscientious tourism, ethical tourism, community-based tourism, fair-trade tourism, etc. They revealed that these tourism terms are rooted in environmental and social principles and good practices. By means of explaining the relationship between responsible tourism and sustainable tourism, Manente et al. [72] reasoned that responsible tourism is a broad notion that encompasses various mindful and mannerly modes of travel that encourage tourists to take responsibility for their activities. However, sustainable tourism is the logical response of tourism businesses to the needs of responsible tourists. In view of this, Krantz and Chong [73] clarified that these ethical tourism terms had facilitated the emergence of innovative and dynamic ways of doing tourism activities that are more socially responsible. Consequently, we focus on defining the different domains related to responsible tourism since it is the broad tourism type that reflects the ethical values of tourists, and its principles and practices can be most easily examined within the context of social responsibility, as suggested by Krantz and Chong [73]. The growing awareness of tourism's negative impacts on the environment and society has given rise to what is known as responsible tourism, which is significant to all main stakeholders in tourism, including tourists.

The UNWTO [74], therefore, developed a "Global Code of Ethics for Tourism" in 1997, which was approved two years later. The core goal of the code was to encourage all relevant tourism stakeholders to minimize the negative impacts of tourism on the environment and cultural heritage while maximizing the benefits for host communities in tourism destinations. One of the most widespread and perspective definitions of responsible tourism is introduced in the "Cape Town Declaration on Responsible Tourism"[75] as:

"tourism which: minimizes negative environmental, social and cultural impacts, generates greater economic benefits for local people and enhances the wellbeing of host communities by improving working conditions and access to the industry, involves local people in decisions that affect their lives and life chances, makes positive contributions to the conservation of natural and cultural heritage and to the maintenance of the world's diversity, provides more enjoyable experiences for tourists through more meaningful connections with local people and a greater understanding of local cultural and environmental issues, provides access for physically challenged people, and is culturally sensitive and engender respect between tourists and hosts".

In this sense, Diallo et al. [76] referred to responsible tourists as travelers who act in a way that takes social and environmental concerns into account when making tourismrelated decisions. This is supported by Dolnicar [77] and Dwyer et al. [78], who underscored the critical nature of financial, physical, and social actions in promoting responsible tourism among travelers. More specifically, Weeden [79] defined a responsible tourist as the one who shows respect for locals and their traditions, takes personal responsibility for the impact of their trip, encourages others to do the same, cares about financial benefits to host communities, and shares experiences with their friends and families. Furthermore, Lee et al. [80] recognized six ways tourists can act responsibly: civic, educational, financial, legal, physical, or influential activities. Similarly, Zgolli and Zaiem [81] describe how responsible tourists act concerning five elements: they willingly sacrifice their comfort, are committed to travel with a responsible tour operator, are aware of the impact of their activities on the local environment, recognize the importance of preserving heritage and nature when traveling, and refrain from long-haul travel when possible. To measure responsible tourist behavior, Kang and Moscardo [63] developed a scale with 14 statements focusing on two main domains: environment and host communities in destinations.

Additionally, Stanford [82] suggested several elements to the responsible tourist: respect, awareness, engagement, excellence, and reciprocity are some of the notions that go along with financial support being part of a community's well-being. However, Mathew and Kuriakose [83] developed a stakeholder-based scale for measuring responsible tourism, concluding that responsible tourism has three responsibility domains: (1) Economic responsibility (6 items): employment opportunities, skill development, the standard of living, local procurement, local enterprise support, and tourism integrated local economy. (2) Social responsibility (13 items): promotion of local art and culture, promotion of local souvenirs, culture, heritage and traditions, local community engagement, social development programs, local infrastructure development, preservation of local landscape, cultural exchange, employment opportunities for backward people, improvement of basic amenities, support for enterprises by disadvantaged people, training for engagement, and public awareness. (3) Environmental responsibility (4 items): nature conservation, environmental awareness, waste minimization, and waste management. In contrast, a two-dimensions scale proposed by Dias et al. [84] found that civic and philanthropic responsibilities provide measures for how tourists behave responsibly in visited destinations without jeopardizing the planet's ecological footprint. These two dimensions confirm the theory of responsible tourism: contributing to and improving the quality of life of communities, cultures, environments and local economies, and minimizing adverse impacts in destinations.

In response to travel safety concerns due to the COVID-19 pandemic eruption, the UNWTO [85] revised the 2017 version of the "Tips for a Responsible Traveler," which includes seven tips for tourists to behave while traveling responsibly: (1) respect host communities and heritage, (2) protect the planet, (3) support the local economy, (4) travel safely, (5) be an informed traveler, (6) use digital platforms wisely, and (7) make tourism the force for good and set an excellent example for other travelers.

2.3. The Relationship between CnSR and Behavioral Intention

Numerous studies on ethical and environmental consumerism found a significant disconnect between beliefs toward sustainable purchasing and actual actions despite the growing trend of consumer responsibility. This issue is often termed the attitude-behavior gap [86–88]. This gap was also confirmed in tourism research; for example, Juvan and Dolnicar [89] concluded that although tourists are highly conscious of the adverse environmental effects of their activities in destinations, an attitude-behavior gap is observed. Additionally, Bamdad [90] found that cognitive dissonance occurs due to the discrepancy between tourists' attitudes and actual purchase behavior. For investigating this gap, the theory of planned behavior, an extension of the theory of reasoned action, has been extensively used [89,91–94]. As per the theory of planned behavior, the intention is the primary motivator of behavior; it reveals the extent someone is willing to go to act on the behavior [95]. Research in environmentally sustainable tourism behavior has revealed both positive and negative connections between attitudes toward the environment and behavior [86]. Laroche et al. [96] discovered a positive correlation between attitudes and willingness to pay more for green products when environmental behavior was convenient. This was in line with the conclusion of Hultman et al. [97], who found a positive relationship between attitudes and environmental beliefs and intention and willingness to pay a premium. In essence, the "Willingness to Pay" concept has been used as an indication of behavioral intention in several studies [98,99]. Recently, Qiu et al. [100] investigated the social costs of tourism caused by COVID-19, revealing that communities are willing to pay and donate for risk reduction and for reducing the social costs of tourism in response to

the COVID-19 pandemic. Accordingly, the following hypothesis was established: there is a significant relationship between CnSR attitude and tourists' intention to behave socially.

2.4. Context of the Study, Saudi Arabia

For a long time, Saudi Arabia has been deemed as one of the largest source markets for international tourism, and Saudi tourists are counted among the top spenders in global tourism. Besides, the domestic tourism market in Saudi Arabia is growing, especially with the new tourism strategy and Saudi vision 2030. Outbound tourism flows increased from 6.0 million departures in 2009 to 19.0 million in 2019, with an average annual growth of 12.2% during that period. That Saudi outbound tourism injected about USD 18.2 billion in many international destinations; this amount of expenditure was only USD 7.6 billion in 2009. The average growth rate of Saudi outbound tourism expenditure between 2009 and 2019 accounted for 9.1% per year [101]. As for domestic tourism flows in Saudi Arabia, the number of overnight tourist trips rose from around 23 million in 2010 to 47 million in 2019, with an average annual growth rate of 8.6% during that period. Likewise, domestic tourism flows generated about USD 8.4 billion in the Saudi tourism destinations in 2010, then increased to USD 16.3 billion in 2019, with an average annual growth rate of 7.7% during 2010/2019 [101]. Such figures reveal the importance of Saudi Arabia as a significant tourism market that needs considerable research exploring different aspects, including the analysis of tourist behavior. Besides, Saudi Arabia reflects the shared beliefs and attitudes of the region that belongs to the Arab region. The authors of this study argued, there is a shortage of studies on consumer behavior in tourism in general and the social responsibility of tourists in particular in the Arab region. These points justify the selection of Saudi Arabia as a context for this current study.

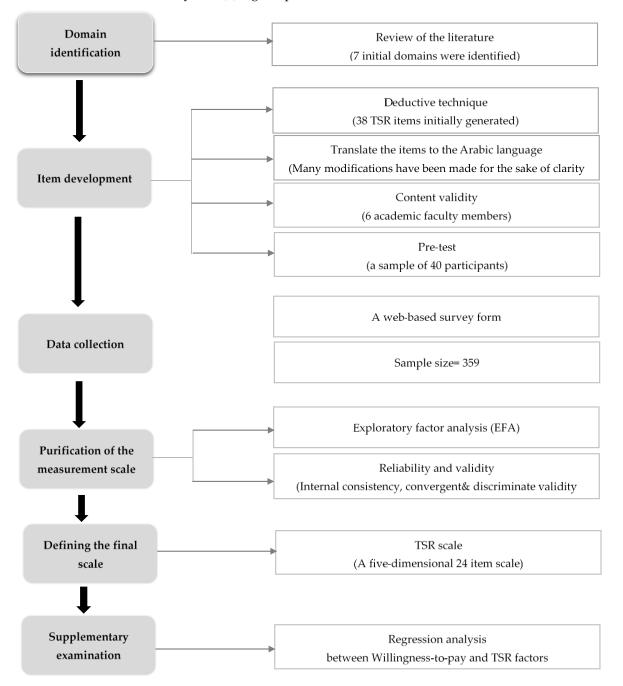
3. Scale Development

Closely following the common scale development procedures used in the literature [102,103], a measurement scale was developed to measure TSR. In order to confirm the reliability, the scale development phases for the present research used the following steps: (1) domain identification, (2) item development, (3) purification of the measurement scale, and (4) defining the final scale. Figure 1 illustrates the main steps we followed to develop the TSR scale in this study.

3.1. Domain Identification

Raykov and Marcoulides [104] indicated that the first phase in a scale development process is to articulate the domains or constructs that constitute the target of the study. A clearly defined domain will provide a working knowledge of the topic under investigation, specify the boundaries of the domain, and make the process of item generation and content validation much easier to accomplish [104,105]. Accordingly, we conducted a thorough review of the literature in the broad context of consumer social responsibility and social responsibility in tourism, in particular, to identify potential domains and previous attempts to measure the domains under examination.

In general, existing literature, as shown above, has revealed that most CnSR domains refer to: the economic, social, and environmental impacts of consumer's decisions, the consumer role in supporting socially responsible businesses, the consumer influence in promoting social responsibility, among other individuals and stakeholders, and the consumers commitment to legal aspects based on their moral values or ethical beliefs. In the tourism context, social responsibility can be understood through serval domains, including respect for local and different cultures, contribution to economic growth and well-being of host communities, environmental preservation, promotion of meaningful interactions with other stakeholders, support of sustainable tourism practices, and ensuring health and safety precautions for safe travel in the COVID-19 context. As a consequence, we have defined potential constructs of the tourist social responsibility (TSR) (Table 1), including responsibility for (1) social impacts, (2) environmental impacts, (3) economic impacts,



(4) COVID-19 health issues, (5) supporting socially responsible businesses, (6) altruism and solidarity, and (7) legal aspects.

Figure 1. Overview of the TSR scale development phases. Source: Prepared by the Authors.

Construct Domains	Construct Definition	Relevant Literature
Responsibility for social impacts	The responsibility to act in a socially desirable way and to respect host communities in visited destinations.	[35,41,44,46,47,75,85]
Responsibility for environmental impacts	The responsibility to respect and preserve nature and environment.	[35,42,63,75,84,85]
Responsibility for economic impacts	The responsibility to contribute to economic benefits and well-being of local communities in visited destinations.	[75,77,78,80,83,85]
Responsibility for COVID-19 Health Issues	The responsibility to take COVID-19 health and safety precautions for safe travel.	[85]
Responsibility for supporting socially responsible businesses	The responsibility to support CSR activities implemented by tourism businesses	[35,81,83]
Responsibility for altruism and solidarity	The responsibility to other stakeholders from a humanitarian, altruistic, and selfless perspective.	[33–35,40,82]
Responsibility for legal aspects	The responsibility to commit to national laws and regulations in destinations as well as tourism providers' instructions while traveling.	[43,80,85]

Table 1. Potential constructs of tourist social responsibility (TSR).

Source: Prepared by the Authors.

3.2. Item Development

After delineating the relevant domains, the item pool can be recognized. This is often referred to as "question development" or "item generation". There are two methods for determining which queries are appropriate: deductive and inductive techniques [104,106]. The deductive technique, also known as "logical partitioning" or "classification from above", is founded on the description of the domain in question and the identification of its constituents [105]. This can be accomplished by doing a review of the literature and evaluating the domain's current scales and indicators [107]. Based on the deductive technique, an initial pool of items was constructed relating to predefined potential constructs of TSR. These items were derived from previous research [33–35,40–44,46,47,63,75,77,78,80–85,96,97]. From these sources, a broad set of 38 TSR items related to the seven construct domains was initially generated. Many modifications have been made for the sake of clarity since we had to translate the items from English to Arabic, given the target respondents' background. In this regard, Cha et al. [108] stated that the translation of an instrument does not guarantee that the translated scale is equivalent to the original scale. The initial 38 TSR items were refined and edited for content validity, also known as theoretical analysis, by six academic faculty members are specialized in tourism studies.

Adopting the procedures suggested by DeVellis [109], Morgado et al. [107], and Netemeyer et al. [103], we judged the content adequacy, representativeness, and consistency of the initial TSR scale items. They assessed the list of 38 TSR items and proposed reducing the items due to several reasons: ambiguity, some items related to more than one construct, implicit assumptions, double argument, and translation issues. As a result of this content validity process, it was concluded that a total of 24 items best measure TSR. These items were further put into a structured questionnaire form on a seven-point Likert-type scale. To support the construct validity, the 24-item scale was pre-tested with a sample of 40 participants who had traveled on a domestic or outbound tourism trip during the previous three years. This pre-test was conducted to identify possible weaknesses, ambiguities, inconsistent questions, and poor reliability, as suggested by DeVellis [109].

4. Research Methods

4.1. Data Collection

Considering the study context, Saudi nationals residing permanently in the Kingdom of Saudi Arabia and aged 18 years or above were targeted. In March 2021, invitations were sent to those target participants, asking them to complete a web-based survey form. After that, many reminders were sent till the end of July 2021.

The survey drew responses from 466 respondents, of which 359 responses were valid for this study. The excluded 107 responses did not meet the criteria of traveling on a domestic or outbound tourism trip during the previous three years. This sample size is sufficient for the current study based on the general rule of thumb suggested by Tabachnick Fidell [110], who said that at least 300 cases are required for factor analysis. Table 2 summarizes the sample's characteristics. Around 54% of the total respondents were males. Most respondents were aged between 31 and 50 (58.7%), and the majority held college degrees (46.5%). Most of them were employees (51.8%), and 69% of them were married. The majority of respondents were of average annual income level (71.9%). Furthermore, 35.7% of respondents reported traveling domestically, 23.1% traveled overseas, and 41.2% traveled both domestically and overseas. Regarding the travel party, the common tendency among respondents was to travel with family (86.4%).

4.2. Purification of the Measurement Scale

To confirm the underlying TSR dimensions, the exploratory factor analysis (EFA) was used. The EFA is related to a set of procedures that aim to reduce a large number of variables and to structure the set of variables in order to discover new constructs [111]. It is used as a tool to consolidate variables and to generate hypotheses about underlying processes through axis rotation, and the importance of the factors is presented through the score of factor loadings [110,112]. Hence, EFA is used in this research to find the latent factors and their factor loadings through the deduction and summarization of observable variables. To appropriately operate principal factor analysis, several criteria were suggested by researchers [113–115]. Firstly, the selection of the number factors is based on the eigenvalue (also called latent root) that needs to be larger than one. Secondly, varimax axis rotation is used to conduct the axis rotation. Varimax axis rotation belongs to orthogonal rotation and indicates that the correlation between factors is close to zero. The appropriateness of the EFA can be examined by two criteria: Bartlett's sphericity test and the Kaiser-Meyer-Olkin measure of sampling adequacy. Bartlett's sphericity test is used to examine the correlation between variables. When the correlation is high, the chi-square will be high, and the test will be significant. Kaiser-Meyer-Oklin (KMO) measures whether the sampling is adequate. The KMO score is between zero and one. When the score is closer to one, it implies that the analysis is appropriate. When the KMO score is lower than 0.5, the analysis is unacceptable. All the processes of performing EFA and the appropriate test of the analysis were conducted by using SPSS 25.

4.3. Reliability and Validity

Reliability refers to the consistency or stability of a measurement instrument [116] and the consistency of different measurements of the same thing [117]. There are many ways to measure reliability; however, the most widely used method is Cronbach's alpha in consumer and tourism studies [118]. A typical rule of thumb is that an alpha between 0.60 and 0.70 suggests an acceptable degree of reliability, and 0.8 or above indicates a very good level of reliability. However, numbers greater than 0.95 are not always desirable, as

they may indicate redundancy [119]. Conversely, Chang [120] argued that an acceptable score for the alpha should be at least over 0.5. Likewise, Cortina [121] claimed that in some cases, an alpha less than 0.60 is possible when an acceptable amount of association exists between items, mainly when a small number of items is involved. This is supported by Loewenthal and Lewis [122], who noted that while a high alpha coefficient is improbable with a small number of items, factors with lower alpha coefficients could be considered provided there are sound theoretical and practical justifications, especially for these factors that contain a limited number of items (less than 10 items). Besides, the convergent validity was used to ensure that all measurement items accurately reflected their construct. The new scale's convergent validity refers to how hypothetically it closely correlates with other variables and measures of the same construct [123]. The convergent validity can be evaluated by using the average variance extracted. However, the extent to which the constructs experimentally differ from one another is referred to as discriminant validity. It also assesses the degree to which the overlapping constructs differ. Cross-loading of indicators is the most common criterion, such as the Fornell and Larcker criterion, that is used to assess discriminant validity.

Characteristics	Frequency N = 359	Relative Frequency (%)		
Gender				
Male	193	53.8		
Female	166	46.2		
Age				
18–30	97	27.0		
31–40	106	29.5		
41–50	105	29.2		
51-60	39	10.9		
More than 60	12	3.3		
Education				
Below College Degree	64	17.8		
College Degree	167	46.5		
Master or PhD Degree	116	32.3		
Other	12	3.3		
Employment status				
Student	65	18.1		
Employee	186	51.8		
Self-employee	21	5.8		
Retired	36	10.0		
Other	51	14.2		
Marital status				
Single	98	27.3		
Married	248	69.1		
Other	13	3.6		
Annual income level				
Low	59	16.4		
Average	258	71.9		
High	42	11.7		
Visited destinations				
Inside Saudi Arabia	128	35.7		
Outside Saudi Arabia	83	23.1		
Both	148	41.2		
Travel with family				
Yes	310	86.4		
No	49	13.6		

Table 2. Characteristics of the study participants.

Source: Prepared by the Authors.

4.4. Regression Analysis

The hypotheses require the testing of the predictive relationships among variables, and therefore, standard multiple regression is recommended [110]. To test the hypothesis regarding the relationship between CnSR and behavioral intention in this study, the standard multiple regression was conducted. We examined the predictive relationships between "Willingness to pay" (the dependent variable) and TSR (independent variable).

5. Results

5.1. Initial Examination

The initial design of the TSR scale involved 7 constructs with 24 items. Among the 24 items of TSR constructs, 4 items belong to "Responsibility for social impacts" construct, 3 items belong to "Responsibility for environmental impacts" construct, 3 items belong to "Responsibility for economic impacts" construct, 5 items belong to "Responsibility for COVID-19 Health Issues" construct, 3 items belong to "Responsibility for supporting socially responsible businesses" construct, 4 items belong to "Responsibility for altruism and solidarity" construct, and last 3 items belong to "Responsibility for legal aspects" construct. Before the extraction of the factors, several tests should be used to assess the appropriateness of collected data for EFA, as stated above. First, the determinant score of the correlation matrix was 0.00007643, which is above the rule of thumb of 0.00001, indicating an absence of multicollinearity [115]. The sampling adequacy was confirmed through the KMO measure valued at 0.904, illustrating that the sample size was quiet enough to conduct the EFA. Bartlett's test of sphericity yielded $\chi^2 = 3309.820$ with a significance of 0.000, indicating the strength of relationship among questioned variables as well as the appropriateness of data for the EFA. In other EFA feasibility tests, the value of MSA (measure of sampling adequacy), the correlation number marked (^a), was examined. Hair et al. [115] stated that the diagonal value in the anti-correlation matrix should be higher than 0.5. The MSA values for all 24 tested items are above 0.5 so that the 24 items defined in this present study are feasible for further factor analysis. In addition, according to Tabachnick et al. [110], the minimum communality cut-off to eliminate some of the items is 0.3. The results for all questioned items had a commonality that was above 0.3. From these tests, it was evident that empirical indicators have met the EFA requirement and further factor analysis was doable.

5.2. Factor Extraction and Rotation

The most common approach for factor extraction is to retain only factors with a latent root or eigenvalue greater than one [113–115]. Based on this approach, the analysis resulted in five interpretable factors regarding TSR in the COVID-19 context (Table 3): "Responsibility for legal and social aspects", "Responsibility for COVID-19 health issues", "Responsibility for altruism and solidarity", "Responsibility for supporting socially responsible businesses", and "Responsibility for environmental impacts". Of course, the titles given to the factors are subjective, but we considered the variables incorporated. The five factors combined accounted for a total variance of 57.34%, with "Responsibility for legal and social aspects" accounting for 14.7% of the variance, "Responsibility for COVID-19 health issues" for 14.2%, "Responsibility for altruism and solidarity" for 11.6%, "Responsibility for supporting socially responsible businesses" for 9.3%, and "Responsibility for environmental impacts" for 7.6%. Next, a screen plot was conducted to confirm factor validation. The findings supported the previous results that identified responsibility for social aspects, responsibility for COVID-19 health issues, responsibility for altruism and solidarity, responsibility for supporting socially responsible businesses, and responsibility for environmental impacts as five critical factors in measuring TSR amid the COVID-19 crisis. All five factors had an eigenvalue higher than one (Factor 1 = 7.639, Factor 2 = 2.380, Factor 3 = 1.443, Factor 4 = 1.257, and Factor 5 = 1.043), which revealed that the retained factors were based on sound statistical criteria.

Rotated Component Matrix ^a					
τ.			Factor		
Item	1	2	3	4	5
TSR1	0.813				
TSR2	0.769				
TSR3	0.685				
TSR4	0.583				
TSR5	0.579				
TSR6	0.498				
TSR7		0.764			
TSR8		0.720			
TSR9		0.705			
TSR10		0.686			
TSR11		0.503			
TSR12			0.648		
TSR13			0.621		
TSR14			0.605		
TSR15			0.596		
TSR16			0.583		
TSR17			0.403		
TSR18				0.770	
TSR19				0.693	
TSR20				0.651	
TSR21				0.455	
TSR22					0.762
TSR23					0.746
TSR24					0.631

Table 3. Rotated component matrix.

Note: Extraction method: principal component analysis. Rotation method: Varimax with Kaiser normalization. ^a. Rotation converged in 8 iterations. Source: Prepared by the Authors.

5.3. Reliability and Validity Analysis

The reliability of the developed scale was tested using Cronbach's alpha. The Cronbach's alpha was calculated for each scale's factor as well as for the overall scale as recommended by Nunnally and Bernstein [124]. Table 4 shows that the internal reliability coefficient for the entire scale was very strong as all alpha values were more than 0.8. In addition, from the reliability analysis shown in Table 4, 6 items were included in measuring responsibility for legal and social aspects, and the alpha coefficient was 0.830. By using five items in the responsibility for COVID-19 health issues, the alpha coefficient was 0.817. Furthermore, there were six items used to measure responsibility for altruism and solidarity, and the alpha coefficient was 0.759. For responsibility supporting socially responsible businesses, there were four items used in the measurement, and the alpha coefficient is 0.673. Lastly, three items were used to measure responsibility for environmental impacts, and the alpha coefficient was 0.658. Accordingly, internal reliability coefficients for the entire constructs ranged from moderate to strong, with all alpha coefficients above 0.6 [120,121]. Thus, we can conclude that all the items used to measure the five constructs of TSR are stable and consistent, and the associations among the items are reliable for further analysis.

Results of the convergent validity (Table 4) showed that the items of four extracted factors of the TSR scale were loaded high in their factors, and the AVEs were higher than the minimum limit of 0.5 [111]. Although the average variance extracted for the factor "Responsibility for altruism and solidarity" was below 0.5, this factor is still valid. Fornell and Larcker [125] suggested that if AVE is lower than 0.5, but the composite reliability is above 0.6, the convergent validity of the variable is still acceptable. Accordingly, the convergent validity of the scale is confirmed. For the scale to be further validated, Table 5 showed that all five scale factors passed the discriminant validity test. Based on the Fornell and Larcker criterion, the squared correlation coefficients are smaller than the relevant AVE.

Factors	No. of Items	Cronbach's Alpha	Composite Reliability (CR)	Average Variance Extracted (AVE)	
Responsibility for legal and social aspects	6	0.830	0.866	0.520	
Responsibility for COVID-19 health issues	5	0.817	0.871	0.575	
Responsibility for altruism and solidarity	6	0.759	0.839	0.467	
Responsibility for supporting socially responsible businesses	4	0.673	0.800	0.501	
Responsibility for environmental impacts	3	0.658	0.814	0.594	
Source: Prepared by the Authors.					

Table 4. Reliability and convergent validity.

Table 5. Discriminant validity.

Factors	Responsibility for Legal and Social Aspects	Responsibility for COVID-19 Health Issues	Responsibility for Altruism and Solidarity	Responsibility for Supporting Socially Responsible Businesses	Responsibility for Supporting Socially Responsible Businesses
Responsibility for legal and social aspects	0.721				
Responsibility for COVID-19 health issues	0.573	0.758			
Responsibility for altruism and solidarity	0.619	0.524	0.683		
Responsibility for supporting socially responsible businesses	0.378	0.375	0.494	0.708	
Responsibility for environmental impacts	0.284	0.326	0.463	0.435	0.771

Source: Prepared by the Authors.

5.4. Defining the Final Scale

The final scale comprised five factors: (1) "Responsibility for legal and social aspects", (2) "Responsibility for COVID-19 health issues", (3) "Responsibility for altruism and solidarity", (4) "Responsibility for supporting socially responsible businesses", and (5) "Responsibility for environmental impacts" (Table 6). The first factor was named "Responsibility for legal and social aspects", explained 14.7% of variances, and encompassed six items related to travel instructions, regulations, and national laws in destinations, local culture, social responsibility, information before travel, and social consequences of pur-

chase decisions. The second factor, named "Responsibility for COVID-19 health issues", explained 14.2% of variances, and comprised five items related to precautions that should be taken, such as COVID-19 test, self-isolation, social distancing, consult health authorities, and COVID-19 vaccination. The third factor named "Responsibility for altruism and solidarity", explained 11.6% of variances, and contained six items related to assisting other tourists through sharing experiences, behaving socially, supporting consumer issues, reporting non-compliance to COVID-19 regulations, making rational buying decisions, and assessing benefits and risks of future travel plans. The fourth factor named "Responsibility for supporting socially responsible businesses", explained 9.3% of variances, and included four items related to supporting tourism business growth, supporting responsible tourism businesses practices, awareness of the importance of CSR activities, and making benefits for the host community and socially responsible tourism suppliers. The fifth and last factor, named "Responsibility for environmental impacts", explained 7.6% of variances, and covered three items related to the understanding of impacts on the environment, reducing environmental footprints, and integrating environmental issues into buying decisions.

Factors	Factor Loading	Eigenvalue	Explained Variance
Factor 1: Responsibility for Legal and Social Aspects		7.639	14.699
I should observe national laws and regulations in the destination during and after COVID-19	0.813		
I should follow airlines, airports, and destinations instructions while traveling during and after COVID-19	0.769		
I should respect local culture and traditions in my community and the destinations I visit	0.685		
My decisions are directed to ensure social sustainability in the destination I visit during and after COVID-19	0.583		
I have to consider the social consequences of my decisions on the host community	0.579		
I should review the available information before I choose the destination during and after COVID-19	0.498		
Factor 2: Responsibility for COVID-19 Health Issues		2.380	14.175
Before I travel, I should consult my national health authority and check destination health guidelines	0.764		
I should have a responsibility to keep myself and others safe, e.g., practice "social distancing" and avoid crowds during travel	0.720		
I should make sure to get tested before and after traveling If I become sick while traveling or returning from a destination	0.705		
experiencing a COVID-19 outbreak, I have to isolate myself and seek medical attention as soon as possible	0.686		
I should get the COVID-19 vaccine, when available, to protect myself and others	0.503		
Factor 3: Responsibility for altruism and solidarity		1.443	11.606
I should share my consumption experience with peers as part of my social responsibility during and after COVID-19	0.648		
I should report non-compliance to COVID-19 regulations if experienced during a trip	0.621		
I should actively support campaigns on consumer issues related to tourism during and after COVID-19	0.605		
My buying decisions of tourism services should be based on socially desirable principles	0.596		
My buying decisions of tourism services should be based on rational judgments during and after COVID-19	0.583		
I should assess the benefits and risks of future travel plans based on the latest COVID-19 updates	0.403		
Factor 4: Responsibility for supporting socially responsible businesses		1.257	9.276

Table 6. The final TSR scale.

Factors	Factor Loading	Eigenvalue	Explained Variance
I support the fundamental right of tourism businesses to make a profit	0.770		
I unconditionally support responsible tourism businesses practices, especially in times of COVID-19	0.693		
I believe having corporate social responsibility policy is the right thing to support the growth of businesses	0.651		
My purchase decisions have to be based on my support for the			
benefits of the host community and socially responsible tourism suppliers, especially during COVID-19	0.455		
Factor 5: Responsibility for Environmental Impacts		1.043	7.584
I integrate environmental issues into my buying decisions of tourism services	0.762		
I am conscious of the effects of my consumption behavior on the environment	0.746		
I should reduce waste, single-use plastic, water, and energy consumption	0.631		

Table 6. Cont.

Source: Prepared by the Authors.

5.5. Regression Analysis between Willingness-to-Pay and TSR

The five factors forming TSR, as defined by the EFA, were used as independent variables. From Table 6, all variables have tolerance values above 0.10 (range from 0.504 to 0.723) and variance inflation factors (VIF) values below 10.0 (range from 1.382 to 1.985). Consequently, the multicollinearity issue was not present [115]. To further investigate the data adequacy for regression analysis, the plot of regression standardized residuals demonstrated that the data matched the variance homogeneity and linearity assumptions and that the residuals were nearly normally distributed. The analysis revealed that the five factors of TSR can explain up to 34.4% of "Willingness to pay" ($R^2 = 0.344$) (Table 7). These results supported the study hypothesis indicating that the factors related to TSR have about 34% influence on the willingness-to-pay behavior among tourists in the context of COVID.

		Moo	del Summary			
R ²					0.344	
Adjusted-R ²					0.335	
		C	oefficients			
Independent variables	Unstandardiz	zed Coefficients	Standardized Coefficients	<i>t</i> -value	<i>p</i> -value	VIF
	В	Std. Error	Beta			
(Constant)	-0.019	0.376		-0.051	0.959	1.985
(1)	-0.213	0.099	-0.130	-2.137	0.033	1.754
(2)	0.069	0.091	0.043	0.753	0.452	1.968
(3)	0.350	0.096	0.220	3.641	0.000	1.403
(4)	0.528	0.070	0.388	7.593	0.000	1.382
(5)	0.211	0.068	0.157	3.102	0.002	1.985
		Analy	vsis of variance			
F-ratio				37.067		
	Significance level				p < 0.000	

Table 7. Characteristics of willingness-to-pay and TSR regression model.

Source: Prepared by the Authors. Dependent variable: willingness to pay; Predictors: (1) legal and social aspects, (2) COVID-19 health issues, (3) altruism and solidarity, (4) supporting socially responsible businesses, (5) environmental impacts; (\mathbb{R}^2) coefficient of determination, (*p*) probability value.

The proposed model was adequate as the F-ratio = 37.067 (*p*-value = 0.000) was significant at the 1% level (p < 0.01). To further examine the results that showed significance, the standardized coefficients (the beta weights) were analyzed. The standardized beta coefficients reflected the contribution of each TSR factor (independent variables) to the will-ingness to pay (dependent variable). Table 7 showed that three TSR factors had positively influenced WTP: "Altruism and solidarity" (beta = 0.220, t = 3.641, p = 0.000), "Supporting socially responsible businesses" (beta = 0.388, t = 7.593, p = 0.000), "Environmental impacts" (beta = 0.157, t = 3.102, p = 0.002). The factor named "Supporting socially responsible businesses" had negative influence in relation to WTP (beta = -0.0130, t = -2.137, p = 0.033). Notably, the TSR factor representing "COVID-19 health issues" was not significant in predicting WTP.

6. Discussion and Conclusions

There are several interrelated key stakeholders who contribute to the business of tourism, including the private sector, the public sector, non-profit and sectoral organizations, host communities, and tourists. Stanford [82] reported that each of these key stakeholders should be studied to determine whether they have acted responsibly. In this sense, many studies have ascertained the fact that tourists are willing to take on a greater level of responsibility for their role in tourism and are keen on additional information about appropriate behaviors in the destinations they visit [126–129]. However, to our knowledge, the focus on tourist social responsibility is under-represented in 'responsibility' studies. Furthermore, the current literature on CSR in the tourism field is criticized for its bias in focusing on the perspective of business ethics and responsibility while neglecting the tourist perspective [129,130]. Furthermore, Luo et al. [131] confirmed this, mentioning that despite extensive discussions of travel agencies, tourism destinations, and other tourism enterprises' corporate-level behaviors, little attention has been paid to the role of social responsibility in shaping tourist behavior. Furthermore, Chilufya et al. [19] suggested that tourists have the potential to be significantly more influential in CSR initiatives. From this, a measurement scale for tourist social responsibility (TSR) was developed. Since the study of tourist social responsibility has been promoted under the topics of sustainable tourism development, ethical tourism, and responsible tourism, this current research represents an attempt to propose interrelated factors that affect TSR in tourist destinations. Precisely, the unique contribution of this present study is the development of a TSR measurement scale within the recent context of COVID-19.

Based on the common scale development process [102,103], this study empirically defined the underlying factors of TSR within the COVID-19 context. The scale development process began with a thorough review of the literature in the broad context of consumer social responsibility and social responsibility in tourism, in particular, to identify potential TSR domains and to develop relevant items. Following that, a number of steps were performed to purify the measurement scale and demonstrate its reliability and validity. The findings reveal that TSR can be measured based on five distinct factors: (1) "Responsibility for legal and social aspects", (2) "Responsibility for COVID-19 health issues", (3) "Responsibility for altruism and solidarity", (4) "Responsibility for supporting socially responsible businesses", and (5) "Responsibility for environmental impacts" (Figure 2).

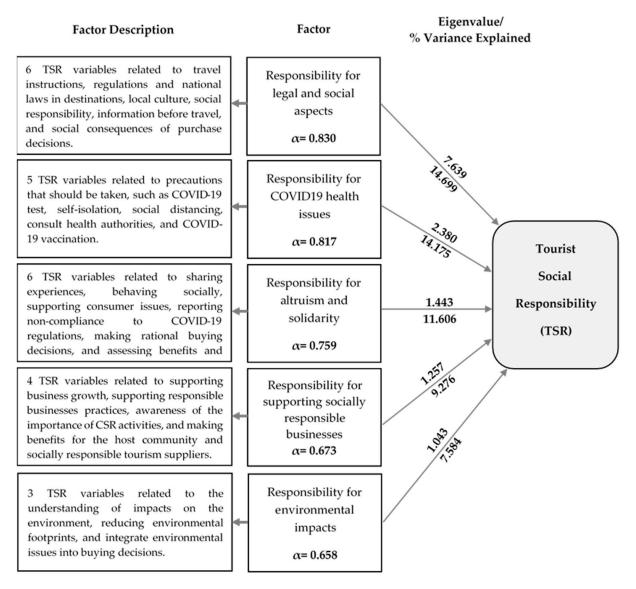


Figure 2. The underlying factors of measuring TSR within the COVID-19 context. Source: Prepared by the Authors.

The responsibility for legal and social aspects combined two responsibilities: the responsibility to act in a socially desirable way, to respect host communities in visited destinations, and the responsibility to commit to national laws and regulations in destinations as well as tourism providers' instructions while traveling. This is very important for tourists to understand that their legal responsibility or liability is an integral part of socially responsible behavior. Furthermore, this result was in line with the concept "Personal Social Responsibility" proposed by Davis et al. [43]. Considering the current situation, responsibility for COVID-19 health issues was among the top-rated factors of TSR. This factor is unique due to the new context resulting from the COVID-19 outbreak. In support of the rationale for this factor, many authors suggested that potential tourists would be more inclined to safety and health issues [6,13]. Moreover, previous research studies found that consumer health and safety are critical aspects of CSR and can be an effective marketing strategy when used in conjunction with a socially responsible image [48,49]. This argument was also confirmed by Lee et al. [50], who found that highly health-conscious customers are more likely to believe the business is socially responsible than less health-conscious customers.

From a humanitarian, altruistic, and selfless perspective, the final scale solution compromised the responsibility for altruism and solidarity. This result was endorsed by prior research [33–35,40,129], suggesting that consumers should take their responsibilities towards other stakeholders. Obviously, such dimension can be reflected in tourist review websites, e.g., TripAdvisor, where tourists can share their social experiences and report unsocial travel behavior to encourage their peers to act more socially while traveling. Furthermore, tourists need to take responsibility for the support of socially responsible businesses. This was in line with the conclusions of many studies. For example, Quazi et al. [35] and Arli and Tjiptono [33] claimed that consumers' involvement and support are necessary for CSR initiatives adopted by businesses to be effective. Likewise, the role of tourists' responsibility to support CSR activities implemented by tourism businesses has been ascertained by many studies as an effective approach for fruitful social responsibility [20,67,68]. The last dimension of TSR, as found in this study, is the responsibility for environmental impacts. Undoubtedly, all relevant research established the importance of tourist responsibility to respect and preserve nature and environment [35,42,63,75,84,85].

In terms of examining the predictive relationship between CnSR and behavioral intention based on the willingness to pay notion, the analysis confirmed our proposition that there is a significant relationship between CnSR attitude and tourists' intention to behave socially. The regression analysis confirmed that the above-mentioned five factors of TSR can explain up to 34.4% of "Willingness to pay". The factor named "Responsibility for supporting socially responsible businesses" was the most influential factor in predicting tourists' willingness to pay, as an indicator of tourists' intention to behave more socially in the visited destinations. This result was stable in relation to the findings of previous studies that found a positive relationship between attitudes and beliefs and intention and willingness to pay a premium [96,97]. Furthermore, this was in line with the conclusions drawn by those who found that residents were willing to pay for COVID-19 risk reduction. Additionally, this result supports the argument proposed by Chilufya et al. [19] that the role of tourists has the potential to be significantly more influential in CSR initiatives.

Taken together, the current research findings confirmed the need to go beyond the focus of CSR activities in tourism. It is essential to consider the social responsibility of tourists, especially with the emergence of what is called the "new normal" resulting from the COVID-19 effects on consumer and business behavior. Moreover, the role of social responsibility in shaping tourist behavior should be taken seriously by national tourism administrations, academia, and tourism businesses. Policymakers are thought to be the most influential contributors in promoting TSR. For assisting in minimizing the negative implications of tourist activities and encouraging tourists through effective communications. It is also essential to promote the involvement of tourists among CSR adopted by tourism businesses by providing information and practical ways to incentivize tourists to act in a socially desirable way and respect host communities and all other relevant stakeholders. Academia should provide functional mechanisms based on in-depth research on making tourists more aware of their social responsibilities towards the tourism ecosystem and encourage them to act socially post-COVID-19.

The intention of this present study was to explore the underlying factors that shape tourism social responsibility within the COVID-19 context. Therefore, exploratory factor analysis was viewed as the most appropriate method as an initial assessment without making any prior assumptions about the volume or the types of TSR factors. However, the developed TSR scale should be further validated by means of proper statistical approaches. Furthermore, factors influencing the TSR and its relationship to actual behaviors could be a future area of research. In addition, several limitations were discovered in the research, which should be addressed to improve future research. The study's main flaw is generalization since the data collected were from the Saudi tourism market. Thus, the proposed TSR measurement scale needs to be validated in different cultural groups. Further research may refine the proposed measurement scale by exploring different constructs and items, especially in the aftermath of the COVID-19 crisis. In future research, it would be important to examine the impact of demographic characteristics of tourists on their social responsibility.

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