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CSR Commitment, Alignment and Firm Performance: The Case of the Australia-China Tourism Supply Chain

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Abstract: This paper examines corporate social responsibility (CSR) practices among travel agents and tour operators within the Australia–China tourism supply chain. A sequential, exploratory mixed-methods approach was employed, combining key-informant interviews with a reduced form of discrete choice analysis—best-worst scaling. The findings highlight that while Australian and Chinese travel intermediaries differed significantly in terms of their preferences regarding the different CSR factors, they were unanimous in regard to their belief that commitment to CSR was critical to firm performance. The research also reports universal support for a partial-mediating relationship, suggesting that firm performance is enhanced by strong alignment in the CSR orientation of supply chain intermediaries. This finding reinforces the inter-dependent nature of tourism supply chains, emphasizing that firms and society can benefit from supply chain partners working more closely together.

Keywords: CSR commitment; CSR alignment; corporate social responsibility (CSR); sustainability; tourism; supply chain; China; Australia

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1. Introduction

Sustainability has emerged as a key priority for governments and tourism operators over recent years, and while debate regarding the definition and scope of sustainability within tourism continues, most scholars are in agreement that the main objective is to find an acceptable balance between the positive and negative impacts of tourism [1–3]. Thus, sustainability can be characterized as an organizational philosophy that directs firms to consider and minimize the social and environmental impact of their profit-making activities in order to meet the expectations of society [4–6].

To realize the promise of sustainability, tourism operators have begun to embrace corporate social responsibility (CSR) as a way of embedding sustainability principles within their organizations [6–8] and in an effort to translate the ethereal precepts of sustainability into a set of measurable targets and manageable actions [9,10]. At a practical level, CSR requires firms to comply with minimum legal operating standards, as well as to make strategic decisions regarding investment in ancillary social and environmental initiatives that have the potential to enhance their reputation and attract new business [2,8,11].

While the literature is replete with advice on the need for, and the potential benefits of sustainability, rarely does this advice extend to guidance to operators on how best to manage the trade-offs that must be made between these competing priorities. This is aptly illustrated with reference to sustainability measurement tools such as EarthCheck and the Dow Jones Sustainability Index, wherein firms are rewarded when they can show sector leading performance in all indicator areas. Porter and Kramer [12] contend that such approaches to CSR promote inefficient resource allocation through investment in sustainability initiatives that are not aligned with the needs of key stakeholders. This is particularly concerning in the tourism industry, where the majority of operators are smaller businesses with insufficient resources to absorb poor investment decisions.

This tension between what Quazi and O'Brien [13] refer to as the 'classical' and 'contemporary' views of CSR is at the heart of the sustainability debate. If firms were to do all they could in response to social and environmental concerns, the financial burden would result in an unsustainable business model [14]. Drawing on social contract theory [15], the contemporary view of CSR would require tourism operators to only meet the expectations of their stakeholders, which social advocates describe as representing the conditions of a license to operate [16,17]. Any more or less has the potential to undermine firm performance and sustainability.

This position is empirically illustrated by an importance-performance analysis of sustainability within the Slovenian hotel industry [18]. While this provides some insight into the relative importance of different sustainability factors, it nevertheless reveals that hotel managers were investing in sustainability initiatives that were not strategically important. The analysis shows that of the seven factors identified as central to sustainability performance, respondents were investing in an area of low priority (community relations), over-investing in two areas of low importance (environmental awareness, employee relations), with another area on the borderline of over-investment (environmental activities). In response, the authors recommend that future efforts needed to move away from generic conceptualizations of CSR and embrace the development of a set of indicators that are contextually relevant to the Slovenian hotel industry. We support this recommendation, although we would add that a consideration of the context must consider the needs of stakeholders outside of the firm.

In recent years, firms have begun to embrace the importance of working collaboratively with their supply chain partners to enhance their CSR performance. This stems from the recognition that supply chains comprise inter-dependent firms that can influence the reputation and performance of one another [19–21]. This has led to the development of strategies that extend traditional corporate governance processes beyond the firm boundary (Scope 3 impacts). The most visible indicator of this extension is the emergence of CSR oriented purchasing strategies—wherein firms reduce their exposure to risk by prescribing a set of standards that suppliers must meet in order to win or retain their business [5,22]. In effect, this approach seeks to identify supply chain partners that are philosophically aligned, where superior alignment is hypothesized to drive improved performance [23–25].

Using the Australia–China tourism supply chain as the research setting, this paper will contribute to the sustainability literature by examining CSR perceptions among Australian and Chinese tourism intermediaries. Based on a sample of outbound and inbound tour operators, we seek to explore the drivers of CSR orientation, and to examine the relationship between CSR commitment, CSR alignment and firm performance. The next sections of this paper will provide a brief overview of the Australia-China tourism supply chain, and the key arguments in the literature relating to CSR commitment, CSR alignment and firm performance. We will then move onto describe the method and findings, before concluding with a discussion of the implications the findings and future research directions.

1.1. Australia–China Tourism Supply Chain

The Australia–China travel context provides a unique setting in which to examine sustainability within the tourism supply chain. Within the context of this study, we present a simplified view of tourism supply chain management, focusing only on the central dyad—tour operator and travel agent. For a comprehensive treatment of tourism supply chain management, we would direct readers to Ibarnia et al. (2019). This is because a large proportion of recreation tourism from China is controlled by the Approved Destination Status (ADS) scheme. Introduced in 1997, the ADS scheme represents a bi-lateral trade arrangement between China and other countries, wherein partner countries work together to achieve economic and policy related outcomes from tourism. For instance, China uses the ADS scheme as a way to influence the destinations that its citizens can easily access, with a view to achieving and maintaining a balance of trade [26].

Beyond economic outcomes, the scheme also provides for policy related outcomes to be met through the establishment of codes of practice, and the selective appointment of travel agents and tour operators on both sides of the supply chain [26]. In the case of Australia, the ADS scheme has provided a framework for working with China to realize key policy objectives in the area of sustainability [27]. Indeed, it is the unique combination of social and environmental conditions that appeal most to prospective Chinese travelers [28]. Figure 1 presents the Australia-China tourism supply chain. This figure draws on Kaukal et al.'s [29] description of a typical tourism supply chain as consisting of four levels: tourism supplier, tour operator, travel agent, and customer.

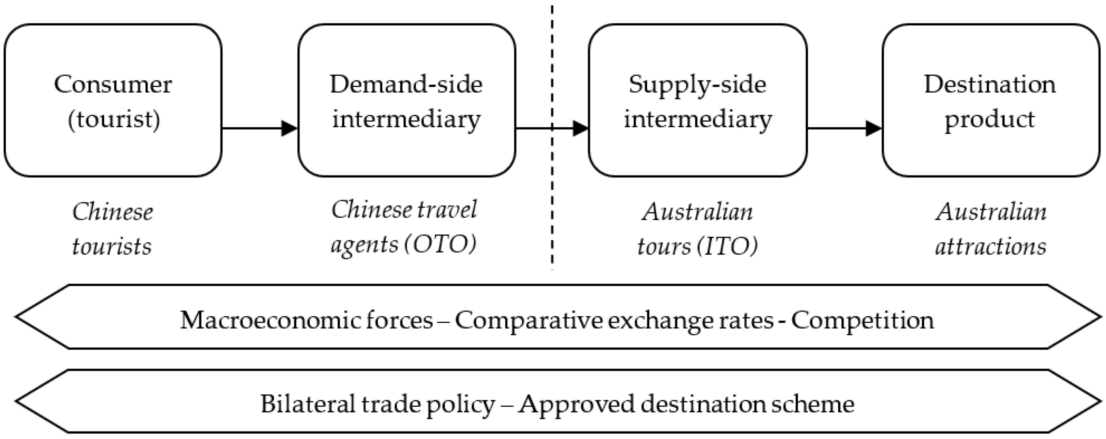

Figure 1. Simple tourism supply chain.

As the first non-Asian country to obtain approval under the ADS scheme in 1999, Australia has worked closely with the Chinese government to enhance the effectiveness of the Australia–China tourism supply chain. This has included the introduction of a range of reforms and initiatives intended to specifically address concerns regarding the unethical practices of intermediaries [7,26]. While much of the ADS-related research to date has focused on consumer and marketing issues [21,30,31]. there has been increased interest in understanding the inter-dependencies of stakeholders [26,32–34]. To this end, tourism supply chain management offers another lens with which to examine the factors that influence the maintenance and development of sustainable destinations [19,35]. Understanding the impact of CSR in contrasting market settings is emerging as a key challenge to global progress on sustainability [36–38].

Concomitant with any decision to improve the sustainability of the Australia-China tourism supply chain is a need to better understand how travel intermediaries value CSR related issues. Prior research suggests that, as a minimum, sustainable supply chain management requires a detailed understanding of the factors motivating stakeholder involvement, as well as the degree of stakeholder involvement, and processes needed to share information and manage outcomes [39,40]. Historically, academics and practitioners have devoted modest attention to this area and little normative advice exists to guide operators. Our proposed research seeks to address this gap through a better understanding of how different CSR factors combine to shape CSR orientation of intermediaries in the Australia–China tourism supply chain, and to explore how commitment to CSR impacts on firm performance. Accordingly, we identify two initial research questions to guide this study:

RQ1: What are the specific factors that drive a firm's CSR orientation? and

RQ2: How does CSR commitment impact on the performance of intermediaries in a geographically distributed tourism supply chain?

A sequential, exploratory mixed methodological approach will be used to resolve these questions. Qualitative research will initially be used to better understand the drivers of CSR orientation among intermediaries, and quantitative research will be used to explore

the impact of CSR commitment on the performance of intermediaries in the Australia-China tourism supply chain, and how this commitment is influence by alignment between the CSR orientations of intermediaries. Specific hypotheses related to the quantitative phase are presented in the next section of this paper. In addressing these questions and resolving the associated hypotheses, this research will assist operators to better understand and prioritize the various social, environmental and economic factors that impact commitment and performance [41]. This in turn will ensure that the Australia–China tourism supply chain, and by extension, the respective tourism industries, are more sustainable in the long run, and that the consequences of exploitative behavior in the short run are better managed.

Importantly, the benefits of this research are expected to extend beyond tourism. As policy makers become aware of the benefits that are associated with an improved CSR orientation in tourism and develop a better understanding of the factors that enhance CSR orientation and action, it is reasonable to expect that they will seek to reduce social and environmental impacts in other areas of their economies that have a negative impact on this objective. This expectation is in-line with the United Nation's millennium development goals, wherein developed governments have been charged to provide plans for the sustainable development of tourism in their respective jurisdictions that are informed by a broad-based commitment to the principles of CSR [42,43].

1.2. CSR Commitment, Alignment and Firm Performance

While the extant literature provides good evidence in support of the relationship between CSR commitment and improvements in profitability and customer satisfaction [44–46], very little is actually known about how CSR commitment impacts firm performance in the tourism setting [8]. Further, almost nothing is known about how tourism firms approach the trade-off between different social, environmental and economic factors when making strategic decisions regarding CSR actions [7,8,18].

The small body of CSR research that does exist in tourism has tended to herald the relative merits of CSR [7] or has adopted a relatively simplistic view of CSR that assumes that all firms approach and benefit from CSR in the same way irrespective of their operational constraints [8,18]. The present literature on CSR in tourism appears to ignore the combinatorial nature of managerial decision making, which has shown that firms make decisions by trading off between the relative merit of alternatives in the light of their strategic priorities, with a view to maximizing returns (utility) and reducing exposure to potential risks [47–50]. This would suggest that if we are to understand a firm's CSR orientation, we need to better understand the strategic trade-offs that they make between the different social, environmental and economic factors that drive CSR commitment and performance. We thus hypothesize that:

H1: CSR commitment will positively impact on firm performance.

Dwyer and Sheldon's [7] call for research to better understand the implications of CSR in the tourism context. Their research agenda encourages scholars to investigate the role that CSR plays within the corporate strategy of tourism operators, and to explore factors that drive and impact on CSR within tourism. Drawing on the work of Porter and Kramer [12,24], we would expect that while a better understanding of a firm's CSR orientation is valuable in and of itself, an understanding of how well aligned this orientation is to that of its key stakeholders is especially important within the context of tourism supply chains. Accordingly, we hypothesize that:

H2: CSR alignment will impact the commitment–performance relationship.

This hypothesis reflects the assumption that while alignment is expected to impact the commitment-performance relationship, there is insufficient empirical evidence to suggest whether this relationship should be modelled as either moderating or mediating. Figure 2 provides an overview of these key relationships within our CSR alignment model (see Figure 2).

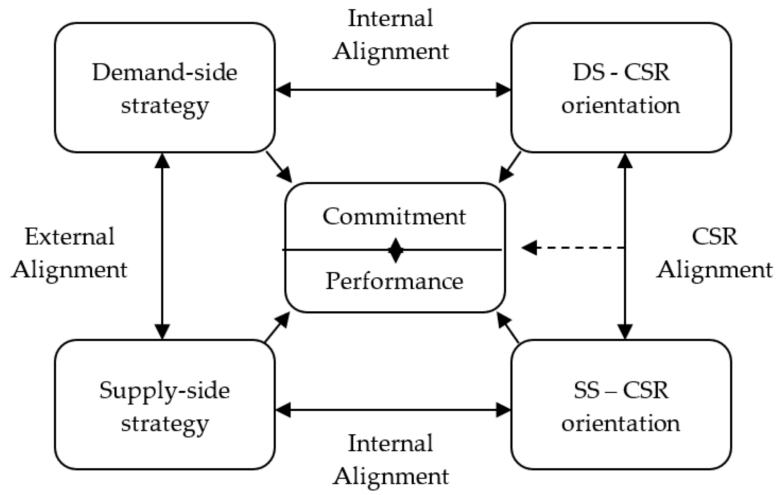

Figure 2. CSR alignment model.

2. Materials and Methods

Our research utilized a sequential exploratory mixed methodological approach [51] involving both qualitative and quantitative data collection. The qualitative data collection involved semi-structured interviews with 60 tourism industry stakeholders in Australia and China to explore the drivers of CSR within the Australia–China tourism supply chain, and to understand the impact of CSR on the performance of intermediaries. The respondents for the qualitative phase included destination marketing organizations, travel wholesalers and retailers, operators and government stakeholders. This work resulted in a list of 16 CSR factors grouped into three broad categories—economic (6), social (5), environment (5). See Appendix A for a listing of each factor along with a brief definition.

The quantitative fieldwork involved a single cross-sectional survey of outbound travel agents in China and inbound tour operators in Australia registered under the ADS scheme. The survey included a discrete choice experiment to gather information on how respondents approach the trade-off between the 16 CSR factors identified from the literature and qualitative fieldwork. In addition to the experimental task, respondents were asked other questions about the strategic importance of CSR.

Conceptualising CSR Orientation

Drawing on the work of Carroll [52], we explored the implicit trade-offs that firms made in responding to their social proposed that the way that a firm's CSR orientation was influenced by the priority given to: (1) economic responsibilities to transact business and provide needed products and services in a market economy; (2) legal responsibilities -to obey laws which represent a form of codified ethics; (3) ethical responsibilities-to transact business in a manner expected and viewed by society as being fair and reasonable, even though not legally required; and (4) voluntary/discretionary or philanthropic responsibilities-to conduct activities which are more "guided by business' discretion" than actual responsibility or expectation. Carroll [52] did not suggest that the categories of his framework were exhaustive, but rather, expected that they would provide a reasonable starting point to pragmatically examine CSR in practice.

Specific CSR factors identified in the literature and explored during the interviews included charitable and philanthropic donations [53], community considerations [54], the advancement of gender, racial, and religious diversity in the workplace [55], safety [56], human rights [57], and the environment [25]. In several taxonomies and frameworks, ethics is also considered to be a dimension of corporate social responsibility [58]. Topics surrounding business ethics found in the CSR literature include antitrust and pricing policies, dubious sales inducements, deceit, and foreign bribery [54]. These issues are particularly relevant in the China tourism industry where unethical practices have been

commonplace to date [26]. This initial fieldwork resulted in the identification of 16 CSR factors that were the basis of our quantitative fieldwork.

To understand a firm's CSR orientation, it is necessary to obtain information about their preferences for these different CSR factors. While different approaches are available to achieve this, we utilized a discrete choice experiment (variously termed discrete choice analysis, stated preference modelling, or choice-based conjoint analysis). This approach has been shown to be an effective method for eliciting the relative importance of factors that impact choices. Recent advances in the mathematical models, and the efficiency of the experimental designs that underpin this approach, have been shown to yield extremely accurate and reliable results [47–50]. This method requires respondents to choose from among a set of experimentally designed alternatives, allowing us to extract the weighted importance (part-worth) for each of the factors that impact a firm's unique CSR orientation. This orientation can then be compared to a modal profile to understand the extent of alignment between travel intermediaries in different countries.

In this study, we apply a reduced form of discrete choice analysis referred to as best-worst scaling [59]. This approach has been shown to be an effective method for eliciting CSR preferences across different countries [60]. The best-worst task will involve asking respondents to select the CSR factors that matters most and least from a set of defined alternatives. The first step in applying best-worst scaling is to identify the factors for inclusion in the experimentally designed alternatives (choice sets). Based on a comprehensive review of the CSR literature and in-depth interviews with 60 key industry stakeholders in Australia and China, we identified 16 CSR drivers in three broad groups—economic, social and environmental. Though the specific drivers of CSR remains an area of intense discussion and dispute, particularly across cultures [3], our list represents a good summary of the main factors that appear in the literature.

The composition of the choice sets in the best-worst experiment was determined according to an underlying experimental design. In the case of best-worst choice models, this is achieved using a balanced and incomplete block design (BIBD). This type of design aims to minimize the resulting number of choices, whilst ensuring balance between the total number of times a factor appears in the experiment, and the number of times each factor appears alongside every other factor.

The online survey elicited feedback from Chinese outbound travel agents and Australian inbound tour operators. Each of the respondents was approved by the Chinese government under the ADS scheme. The resulting sample included responses from 29 Australian tour operators and 21 Chinese travel agents. Though small in size, this sample represents 35% of the total population (n = 143) of Chinese and Australian tour operators registered under the ADS. Based on inferential statistics for small populations, we used a hypergeometric distribution to estimate that we can have 90% confidence that this sample size will have sufficient statistical power to avoid Type II errors on 80% of occasions. Post hoc power analysis confirmed this expectation with observed power of 99.9% at the 95% confidence level [61]. Details of the current study's respondents and their organizations are provided in Table 1.

Table 1. Respondent profiles and firm characteristics.

	Australia (AU)	**China (CN)**
Gender	62% male	75% male
Education	62% secondary	57% tertiary
Average age	52 years	38 years
Age of business	23 years	20 years
Average employees	17	138
Turnover (AUD)	$24.1 million	$7.4 million
CSR expenditure	2%	9%

We can see from Table 1 that while both sub-samples were dominated by male respondents, the Chinese respondents were generally more educated and younger. While the age of the businesses was similar across the Australian and Chinese samples, the Chinese firms were much larger on average and the Australian firms enjoyed higher average levels of turnover. Interestingly, the Chinese firms in the sample were investing more than four times as much as the Australian firms on average.

3. Results

We first calculated best-worst frequency scores for each of the 16 CSR factors according to the number of times each factor was selected by respondents as either most (best) or least important (worst). To determine the attribute rank order for the CSR factors, we calculated a best-worst scale (see Appendix B). Figure 3 plots the best-worst score at the aggregate level across all respondents.

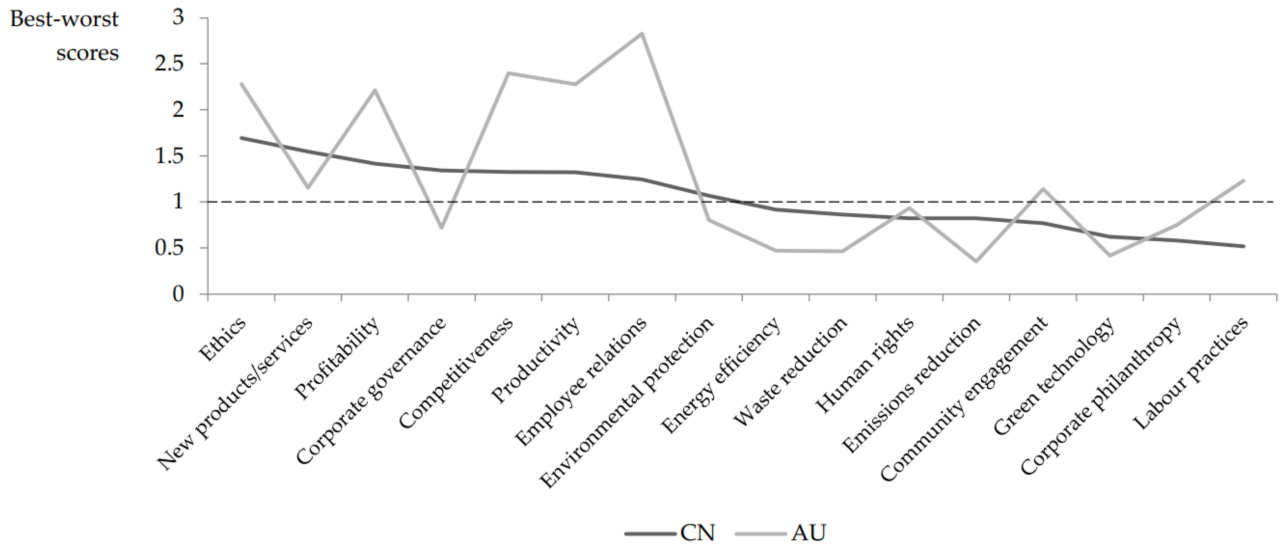

Figure 3. Relative importance of CSR factors based on best worst scores.

We can see from Figure 3 that preferences for the different CSR factors varied greatly across the Australian and Chinese samples. While Australian travel intermediaries valued most highly "employee relations (2.83)," "competitiveness (2.40)," "ethics (2.28)," "productivity (2.28)," and "profit (2.21)", the Chinese firms identified "ethics (1.69)," "new product/service development (1.54)," "profit (1.41)," "corporate governance (1.34)," and "competitiveness (1.32)" as the most important drivers. By contrast, the drivers that contributed least to the Australian CSR orientation were related to the environment and "emissions reduction (0.35)," "green technology (0.41)," and "waste reduction (0.46)." By contrast the Chinese firms were least attracted to initiatives concerned with "labor practices (0.52)," "corporate philanthropy (0.58)," and "green technology (0.62)."

The interpretation of Figure 3 requires some discussion because the best-worst scores are on a relative scale. In other words, a score of 2.83 for employee relations within the Australian sample reflects that this factor is more than eight times more important than emissions reduction with a score of 0.35. Likewise, the Chinese respondents viewed ethics (1.69) as being more than three times more important than labor practices (0.52). Another way of interpreting these scores is with reference to the dotted line shown in Figure 3. This line represents parity, where factors above this line can be considered to have a positive contribution to CSR orientation, whereas the factors below make little or no contribution. When we take the relative nature of the best-worst scores into account, it is clear from Figure 3 that the Australian and Chinese respondents also differ meaningfully in their response patterns. The Australian respondents were far more varied in their weightings of the CSR factors, whereas the Chinese respondents appeared to be more conservative. From

the perspective of the best-worst methodology, this observation reflects that the Australian respondents were more consistent in their agreement regarding what was more and less important than their Chinese counterparts.

Taken together, the linear combination of these relative weightings can be conceptualized as the national CSR orientation for Australia and China, respectively. The scores can also be aggregated upwards to illustrate the trade-offs that are made between the economic, environmental and social dimensions of CSR based on the mathematical proofs provided by Marley and Louviere [59]. To support this analysis and confirm our original classification of factors and dimensions (see Appendix A), we undertook a confirmatory factor analysis using data where respondents rated each factor on a 5-point scale ranging from critical importance to not important at all. All factor loadings exceeded [62] recommended minimum of 0.3, loaded more strongly on the proposed dimension, and exhibited only minimal evidence of cross-loading. From Figure 4, we see that both Australian and Chinese respondents valued economic drivers above environmental and social drivers. When isolating economic effects, it was also clear that the Australian sample had a greater concern for social drivers, whereas Chinese respondents were more considerate of environmental drivers.

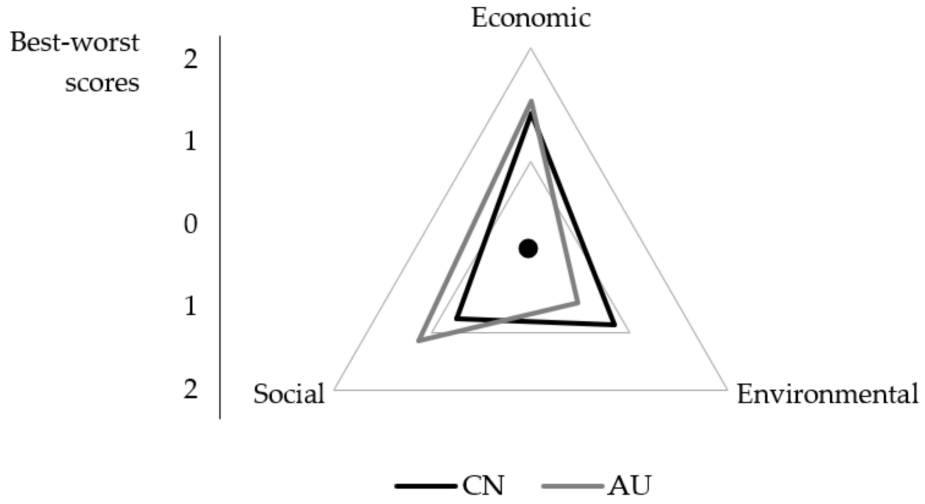

Figure 4. Relative importance of CSR factors based on best-worst scores.

One particularly useful aspect of the best-worst scaling approach is that it can also be used to calculate an individual level best-worst scale. Using Venkatraman's [63] work on strategic alignment as a guide, we used the individual level best-worst scores along with the profile deviation approach to estimate how well aligned each Australian and Chinese respondent was to the corresponding national profile along the 16 CSR factors (see Appendix B for details on how the alignment score was calculated). This analysis resulted in a distance score, where stronger alignment corresponded to a smaller distance between the firm's individual level best-worst scores and the aggregate level ratings for the opposing country. The validity of the alignment measure can be seen through a statistically significant correlation with a question that asked respondents their level of agreement with the question "we understand the CSR expectations of our stakeholders ($r = -0.561$, $p < 0.001$)."

The relationship between CSR commitment, alignment and performance was examined using partial least squares regression. This analysis involved an evaluation of the outer model (measurement model) followed by an examination of the construct relationships in the inner model (structural model). Table 2 provides the key descriptive statistics related to the outer model evaluation.

Table 2. Correlations and descriptive statistics (based on direct-effects model).

Construct	Commitment	Performance	Alignment
Commitment	1.000		
Performance	0.529	1.000	
Alignment	−0.183	−0.373	1.000
AVE	0.793	0.658	1.000
Composite Reliability	0.920	0.884	1.000
Cronbach Alpha	0.869	0.823	1.000
R^2		0.359	

We can see that the average variance explained by the items of the commitment and performance constructs was 79% and 66%, respectively. This exceeded the 50% benchmark for convergent validity [64]. The square root of the AVE values for these constructs also exceeded the corresponding bivariate correlations; thus meeting the conditions for discriminant validity [65]. Finally; the composite reliability and Cronbach alphas for each construct were observed to exceed the 0.7 recommendation of [66]. It is also noteworthy that each item loaded more strongly on the proposed construct; with only minimal evidence of cross-loading. These results support the validity and reliability of the measurement model; and provide the basis for moving onto an examination of the structural model

Following Chatelin et al.'s [67] recommendations, path coefficients and t-statistics were obtained for three structural models using the bootstrapping procedure with 200 runs. The first model depicts a direct-effects model (DEM) where the paths from commitment and alignment to performance are both open. The second model is a moderating-effects model (MEM) where alignment is modelled to impact the commitment-performance relationship. The third model depicts a full-mediating model (FMM) where the alignment mediates the commitment-performance path. The final model shows a partial-mediating model (PMM) where both the path from alignment-commitment and alignment-performance are open. The various permutations of these models are presented graphically in Figure 5.

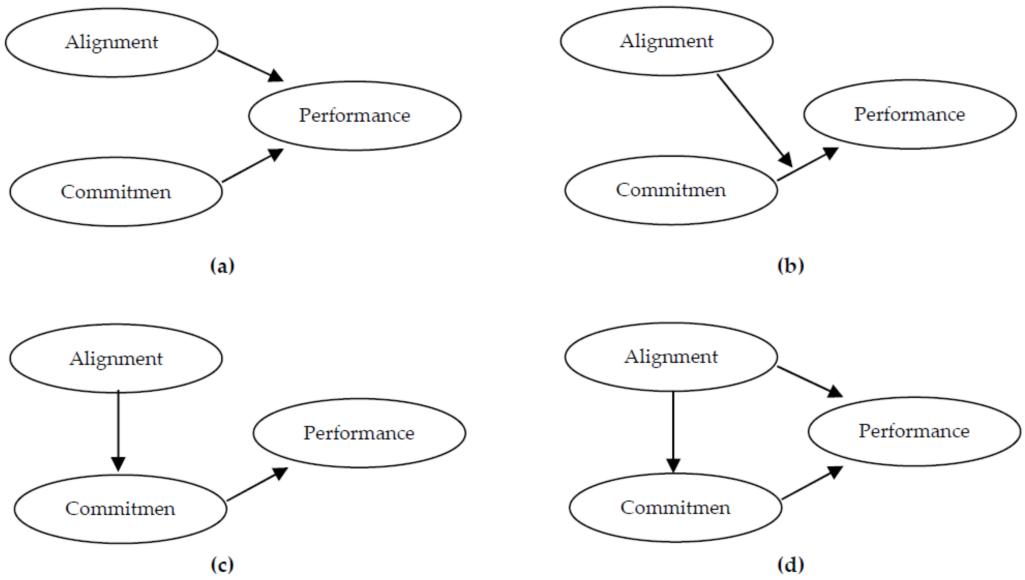

Figure 5. Four competing structural models: (**a**) direct-effects model; (**b**) moderated-effects model; (**c**) full-mediating model; (**d**) partial-mediating model.

Falk and Miller [68] suggest that in addition to significant path coefficients, the variance explained in the endogenous variable should exceed 0.1. The path coefficients, t-statistics and coefficient of determination (R-square) for the paths associated with the three models are reported in Table 3. These data reported in Table 3 provide evidence to resolve the second hypothesis with a statistically significant path coefficient for the relationship between

commitment and performance identified in all four models. We also tested for differences across country by inclusion of a dichotomous control in all four models. The non-significant effect for this control in all four models suggests that while the respondents from Australia and China differed in their preference for the different CSR factors, they were unanimous in their belief that CSR commitment was an important driver of firm performance.

Table 3. Results of PLS analysis.

Predictor	Predicted	DEM	MEM	FMM	PMM
Commitment	Performance	0.481 ***	0.491 ***		0.480 ***
Alignment	Performance	−0.268 ***	−0.396	−0.371 ***	−0.265 ***
Align*Commit	Performance		−0.374		
Commitment	Alignment			−0.229	−0.189*
Control	Country	0.153	0.007	0.147	0.157
Model fit	R^2	0.382	0.488	0.171	0.381
	P_M				0.113

*** $p < 0.01$, * $p < 0.1$.

The evidence in support of the second hypothesis is more mixed. While the direct-effects model reveals a significant path between alignment-performance, this path becomes non-significant in the moderating-effects model when alignment is modelled to moderate the commitment-performance path. The mediating models test an alternative explanation to a moderating effect, where alignment is modelled to either fully or partially mediate the commitment-performance path.

Analysis of the data associated with these models reveals support for a partial mediating model at a lower significance threshold of $p < 0.1$, when the path between commitment-alignment is open. To estimate the strength of this mediation, we used Shrout and Bolger's [69] procedure for calculating the proportion of mediation. The result of this analysis is an index that approaches one as the mediating relationship moves from a partial to a full mediating relationship. We found evidence for a modest partial mediating relationship ($P_M = 0.113$). Based on the evidence provided, we confirm support for the second hypothesis and the partial mediating impact of alignment on the commitment-performance relationship. The inclusion of a country level control suggests that this finding is not sensitive to country level differences. Collectively, the support for the two hypotheses also help to resolve the second research question by showing how the differences in risk factor profile alignment impacts on performance of two countries in a geographically distributed tourism supply chain.

4. Discussion and Conclusions

This paper examined CSR practices among travel agents and tour operators within the Australia–China tourism supply chain. A sequential, exploratory mixed-methods approach was employed, combining qualitative and quantitative methods to examine how commitment and alignment among supply chain intermediaries impacts on performance. The findings highlight that while Australian and Chinese travel intermediaries differed significantly in terms of their preference for the different CSR factors, they were unanimous in their belief that commitment to CSR was critical to firm performance. The research also reports universal support for a partial-mediating relationship, suggesting that firm performance is enhanced by strong alignment in the CSR orientation of supply chain intermediaries. This finding reinforces the inter-dependent nature of tourism supply chains, emphasizing that firms and society can benefit from supply chain partners working more closely together.

In this study we also introduce a new theoretically based, easy to implement methodology, to empirically test how Australian and Chinese travel intermediaries approach the trade-off between economic and non-economic business imperatives. This method enables us to cut through the CSR rhetoric to highlight the unfortunate reality that when forced to

make a choice, travel intermediaries on both sides of the supply chain chose to sacrifice the long-run interests of sustainability for short-term financial goals. However, not all is lost. The results do highlight that benefits will accrue to those firms that are committed to CSR and are able to understand and align their CSR orientation with that of their supply chain partners. Table 4 provides a summary of the key findings associated with each research question.

Table 4. Summary of results against questions.

RQ	Research Question	Outcome
1.	What are the specific factors that drive a firms CSR orientation?	CSR orientation for national and individual profiles was obtained at both the factor and dimension level. Key drivers of CSR orientation in the Australian sample were employee relations, competitiveness, and ethics. The Chinese sample indicated preference for ethics, new product and service development and profit.
2.	Do these factors differ across intermediaries in a geographically distributed tourism supply chain?	CSR orientation was observed to differ significantly at the factor level between operators in Australia and China. Firms in each country were consistent in their prioritization of economic factors over social and environmental factors. Beyond the profit dimension, Chinese firms were observed to be more concerned with the environment, while the Australian firms with social factors.
	H1. CSR commitment will positively impact on firm performance.	CSR commitment was observed to have a significant and direct impact on firm performance across all of the structural models examined, and this did not vary by country.
	H2. CSR alignment will impact the commitment-performance relationship.	Support was found for a partial-mediating influence for alignment on the commitment–performance relationship over either a mediating effect or full mediating effect. In other words, the performance of supply chain intermediaries was best when they were both committed to CSR and aligned with their supply chain partners.

The results from our first research question are instructive considering Keating's [26] study of unethical practices in the Chinese tourism industry. Other studies, such as that by March [70], confirm the level of unethical behavior of Chinese tour operators over the decades following the 1990s, and yet the current findings show that Chinese tourism firms perceive ethics as a high priority. This illustrates the maturing of the Chinese tourism industry within the global context in which it now operates and, indeed, dominates. This finding reflects tighter legislation in the area of ethics in China. Similarly, the finding that the Australian sample focused on employee relations indicates the impact of legislation in discriminatory employer behavior. The fact that both samples included ethics in their first three priorities augurs well for the tourism industry.

The second research question examined any differences in the factors across a geographically distributed tourism supply chain. The finding that, apart from an economic priority on both sides of the supply chain, the Chinese respondents were focused on environmental issues while the Australian respondents' focus was with social factors points to the level of concern for these issues with the general populace in each country. China's rapid industrial growth and the subsequent impact on clean air has led to the introduction of new air quality standard compliance laws, influencing businesses and private households [71]. In Australia, social issues such as those surrounding asylum seekers have dominated media outlets and political discourse. It is not surprising then, that the different factors found in this current study across the different countries reflect these every day, but important, issues.

The best-worst approach used in this study, and the resulting relative importance scale, also exposes differences in the maturity of CSR within Australia and China. Australian respondents were more consistent in their evaluations, suggesting that the views of the tourism industry have experienced a significant amount of convergence. Conversely, the limited variation in the best-worst scores of the Chinese respondents suggests that this convergence is yet to occur.

Findings from the PLS analysis in relation to the first hypothesis provides evidence for the direct and significant impact that CSR commitment has on firm performance, suggesting

that there is an economic benefit to adopting of CSR. While the overall findings from the study show that travel intermediaries on both sides of the supply chain focus on short-term economic gain, the findings of our analysis suggests that respondents from both countries recognize the potential of a wider CSR focus to deliver longer-term economic benefits through improved firm performance.

The outcome from the analysis for the second hypothesis suggests that alignment when combined with CSR commitment will enhance firm performance. The rejection of the moderating model reflects the presence of a direct and significant relationship between alignment and firm performance, and the rejection of the full-mediating model confirms that the impact of CSR commitment on firm performance is preserved and not subsumed by alignment. This result can be interpreted through the canonical example of the prisoners' dilemma, wherein the optimal outcome for both parties is achieved when the parties are committed and willing to cooperate.

4.1. Implications for Theory

This research makes a number of significant contributions to knowledge. First, our study provides insight into how firms trade-off between a number of theoretically and empirically derived factors that were asserted to impact on CSR orientation. This contribution responds to an important gap identified in Dwyer and Sheldon's [7] research agenda for the role and impact of CSR on tourism. This agenda was developed following a six international think tanks coordinated by the business enterprises for sustainable travel education network (BESTEN) in 2006. However, despite the impetus created by these think tanks and the resulting agenda, there has been scarce attention, with a few notable exceptions, given to unpacking the CSR concept as it applies to tourism [18,72]. Our research is consistent with this prior research, highlighting the dominance of economic drivers.

A recent review of CSR in tourism (Coles et al., 2013) reports that the majority of the research on CSR in tourism has focused on issues of implementation, with emerging streams of research examining the business case for CSR, how best to measure CSR, and the communication of CSR actions and outcomes. Among the areas highlighted by Coles et al. [73] as either emerging (i.e., very limited research in tourism) or areas requiring initiation (i.e., mainly absent from the literature), our study addresses the need for a better understanding of CSR in value chains, outputs and outcomes of CSR, and comparative perspectives involving external stakeholders.

In regard to the role of CSR within the tourism supply chain, our research highlights the importance of treating CSR as a contextual construct. In this way, we concur with the findings of Knežević Cvelbar and Dwyer [18] who highlight the need for context-specific theory development following their study of Slovenian hotels. Our finding also echoes that of Van de Mosselaer et al. [74] who contend that effective management of the expectations of tour operators across the supply chain has the potential to impact positively on the performance of a destination. This expanded view of CSR beyond the firm boundaries also adds weight to recent calls regarding the relevance of sustainable supply chain management principles to tourism [39,40].

Understanding the outputs and outcomes of CSR has been an enthusiastically debated topic in the mainstream sustainability literature. However, to date, CSR has only attracted modest attention within the tourism literature by comparison. A related challenge is to identify and promote measurement tools that move away from the assumption that the factors that impact on CSR orientation can be measured meaningfully using either activity counting methods, proxy-based accounting approaches, and traditional Likert-based perceptual measures. Our use of discrete choice analysis is significant in this respect, as it draws upon the rich tradition of contingency approaches that are commonplace outside of the tourism domain, to provide an example of how to better model the implicit trade-offs that underpin strategic CSR decisions.

Finally, our introduction of our alignment measure is also novel within the context of tourism, and provides a valuable tool that could be used to better measure and understand

comparative values across stakeholders within a tourism supply chain. Such tools are critical if we seek to develop a business case for working more collaboratively with external firms. Our resulting analysis of the impact of this alignment measure within a structural model represents the first theoretical attempt to understand and model the impact of strategic alignment on firm performance of supply chain intermediaries, based on their individual CSR orientations.

4.2. Implications for Policy and Practice

The findings of this study reveal that there is still much that can be done to improve the CSR orientation in the tourism supply chain of Australian and Chinese firms. Of key concern for policy makers is the reduced importance of CSR in the minds of Australian travel firms. While this finding could be an artefact of the timing of the research and the added pressure on businesses during the global financial crisis, it is nevertheless, a trend that warrants monitoring.

The findings also provide important guidance for possible interventions by tourism policy makers on both sides of the supply chain. For instance, the Australian Department responsible for managing the ADS scheme could consider implementing stronger environmental requirements for Australian travel firms applying for recognition under the ADS scheme; and provide direction to Tourism Australia to ensure that Chinese travel agencies registered under the Aussie Specialist program develop a code of ethics in relation to issues such as "labor practices". Similarly, the Chinese National Tourism Authority could seek to develop interventions designed to reinforce the maturing CSR profile of their travel intermediaries, and to promote better understanding of, and closer alignment with the expectations of partner countries such as Australia.

Such policy-led interventions could see Chinese firms improve their social performance to better align with their Australian counterparts. Likewise, the Australian travel intermediaries could improve their emphasis on environmental concerns to better align with Chinese travel intermediaries.

4.3. Limitations and Future Research

Like all research, our study suffers from limitations that impact on the generalizability of the findings. For instance, we have only sampled a small number of firms from a small population and have only looked at one tourism supply chain (i.e., Australia–China). Future research could expand the scope of this research to consider other more complex supply chains, with more intermediaries, and a greater variety of stakeholder types. In particular, we would encourage future studies to extend the scope of this investigation to include tourists and policy makers.

However, even with these limitations, our research has provided some interesting insights in the way operators in Australia and China value the different factors that drive CSR orientation, and importantly, the national level differences that exist. Future research could seek to verify these findings, or to expand the range of factors to include others outside of our consideration set. Likewise, future research could undertake further qualitative research to explore the motivations that drive the different preference structures for Australian and Chinese travel intermediaries. For instance, we do not yet understand what specific impact that external political and environmental pressures play in determining these preferences, and general commitment to CSR as a philosophy. Nor do we understand the resilience of these preferences to changes in such external situations.

Finally, we acknowledge that our analysis of the impact of alignment on the commitment–performance relationship could be extended. For instance, Baron and Kenny (1986) provide describe situations in which moderated mediation could exist. Future research could further examine the interplay between the constructs modeled in our study with a view to identifying additional extraneous variables that could explain this relationship beyond that of a partial mediation. Future research could also extend the align-

ment concept to other theoretical questions involving multiple, inter-dependent supply chain intermediaries.

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Appendix A. Definition of CSR Factors

Economic Performance (Profit Dimension)

- Corporate governance: Emphasis on the introduction of policies and strategies to reduce exposure to risk.
- New products/services: Emphasis on the developing and introducing new and innovative products and services.
- Productivity: Emphasis on increasing the net output from existing organizational resources.
- Competitiveness: Emphasis on doing things better than competitors, or by selectively targeting niche markets.
- Profitability: Emphasis on increasing revenue and reducing costs relative to income.
- Ethics (The placement of the "ethics" factor within the economic performance dimension requires some explanation. During the qualitative work the term ethics was generally used in two ways—to represent a specific type of action (e.g., ethical hiring practices, ethical use of technology, etc.), or to describe a broader philosophical commitment to doing business in a responsible way. The decision to place the ethics factor within the economic performance dimension represents the second usage.): Emphasis on conducting business in a just and moral manner.

Social Performance (People Dimension)

- Human rights: Emphasis on ensuring that the organization is not complicit with human rights abuses.
- Labor practices: Emphasis on maintaining appropriate labor standards that recognize the right to collective bargaining; and the elimination of all forms of forced, compulsory and child labor.
- Employee relations: Emphasis on eliminating all discrimination in respect of employment and occupation.
- Corporate philanthropy: Emphasis on supporting worthwhile social projects through financial and in-kind donations.
- Community engagement: Emphasis on actively engaging with the broader community to ensure that they are informed and aware of the organization's plans.

Environmental Performance (Planet Dimension)

- Energy efficiency: Emphasis on using less energy to provide the same level of energy service. An example would be insulating a home to use less heating and cooling energy to achieve the same temperature.
- Emissions reduction: Emphasis on reducing the net pollution generated by an organization's operations.
- Waste reduction: Emphasis on reducing the volume of waste generated by an organization's activities through initiatives such as recycling.
- Green technology: Emphasis on the use of technologies that have a comparatively lower environmental impact, or that assist a firm to reduce its environmental impact in other areas of operation.

- Environmental protection: Emphasis on adopting business practices that protect the environment.

Appendix B. Calculation of Best-Worst Scores

Best-worst scaling (BWS) is a theory for how people make decisions about the "best" and "worst" attributes from a group of three or more attributes. Based on Thurstone's [75] random utility theory for paired comparison judgements, BWS is used to find the position of these attributes on some underlying latent dimension such as degree of importance, degree of interest, etc. The conditional logit model is used to estimate the location of each attribute on the underlying latent dimension.

The probability that respondent i selects alternative m as "best" in subset j is given attribute values β_{ij}, choice set characteristics δ_{ij}, and the scale factor s_{ij}. This probability is denoted by:

$$P(y_{ij} = m \mid \beta_{ij}, \delta_{ij}, s_{ij}).$$

Within this model, attribute values are characteristics of the alternatives; that is, attribute m will have different values to attribute m. While choice set characteristics are common across all respondents (i.e., balanced), scale factors on the other hand, allow the utilities to be scaled differently for 'best' and 'worst' choices. The conditional logit model for the response probabilities associated with the first-choice, or "best" only model, has the form:

$$P(y_{ij}) = exp(s_{ij}, \eta_{ij}) / \Sigma_{ij}\, exp(s_{ij}, \eta_{ij})$$

where η_{ij} is the systematic component of the utility associated with attribute m for case i in subset j. The term η_{ij} is a linear function of the attribute effects β_{ij} and the predictor effects δ_{ij}. The utility is also affected by an error component ε_{ij}, but this is assumed to be identically and independently distributed according to some Type 1 random function for identification purposes. In the case of best-worst scaling, the worst choice is considered to be the same as a best choice but on a negative scale (i.e., weighted -1).

Appendix C. Calculation of Alignment

To measure alignment we relied on the Euclidean distance of each firm to the aggregate profile of the opposing country [63,76]. The distance of each firm to the aggregate profile was calculated as follows:

$$\text{Alignment} = \sqrt{\sum_{i=1}^{n} (q_i - p_i)^2}$$

where q_i = normalized score for a focal firm in the sample on the ith dimension, p_i = normalized aggregate score for opposing sample on the ith dimension, and i = the number of profile dimensions (1, 2, . . . , 16).

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