CSR IN COMPANIES IN THE TOURISM SECTOR: AN APPLICATION FROM A HUMAN RESOURCES PERSPECTIVE

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Abstract

Purpose – In this work is to analyse how they observe their employees' health protection and whether the company's employees are protected against accidents and occupational diseases, especially after the COVID-19 pandemic.
Methodology/Design/Approach – For this article, a survey was conducted among 919 companies in the hotel accommodation sector, and we look into the degree of compliance with SDG 3 and SDG 8, through the analysis of GRI 400, indicators of social analysis, specifically GRI 403.
Findings – Is determine whether or not they develop contingency plans to reduce or control the accident rate and introduce corrective measures. For that purpose, research was carried out to obtain data on accidents, corrective actions, and services that the company provides to workers in terms of rest and medical check-ups and we have scrutinised the transmission of knowledge about correct behaviour to the company's employees.
Originality of the research – If the companies in the sector were to carry out CSR accounts and use GRI 403 as a measure, the general behavior would be that they care about the health and safety of their workers, although they need to correct some behaviors to improve the achievement of SDGs 3 and 8.
Keywords SDG, GRI, occupational health, CSR, human resources

Original research paper
Received 28 January 2024
Revised 07 April 2025
21 June 2025
23 March 2026
03 April 2026
Accepted 23 April 2026
https://doi.org/10.20867/thm.33.1.6

INTRODUCTION

Corporate Social Responsibility (CSR), is a management tool that, although companies are not compelled to apply, as it goes beyond the rules, regulations and laws of commercial operations, which do imply an obligation and whose non-compliance would be considered fraud or illegality; it refers to a positive attitude of the company towards certain criteria and constitutes an effective way of transmitting a positive image to those stakeholders that can affect the company's results.

CSR implies ethical organisational behaviour, sustainability with the environment, considering how it affects stakeholders and, ultimately, bringing social value to the company. In this line, applying ethical behaviour and implementing codes that establish a vision, values and principles, rooted in social respect, will enable the company to improve its positive vision in its environment. This article focuses on one of its priority objectives, which is to achieve quality, social equity and good organisational governance, observing occupational health and safety, which at a time like the present is essential to strengthening the image of the company, and within the labour market in which our company is looking for human resources. There are different standards and ethical codes, as well as social indicators that influence the management system, which cannot be used as certification in the company's quality system or as mandatory regulations, but which provide great value as CSR indicators, allowing the company to be defined by its commitment to its stakeholders, facilitating information on the relationship between the company, its stakeholders and the social environment in which it operates. Ultimately identifying the company's social, sustainable and respectful sphere of influence, helping to recognize CSR in the company's sphere of action and defining and delimiting its degree of commitment.

As stated above, it is worth mentioning that CSR should be integrated into the company's organizational culture, defining its internal parameters. The CSR abovementioned must be communicated, both internally and externally, while its viability will be related to the necessary follow-up and control of itself, and should serve as a basis or tool for communicating the company's degree of commitment to its environment.

CSR applied from this perspective influences the achievement of competitive advantages, its ability to attract the positive attention of stakeholders of higher value, besides a better reputation, producing a very positive perception, in line with the moral commitment and productivity of the employees that make up each company (Friedman, 1970; Frontodona & Sison, 2007).

Starting with the contributions of Johnson in 1971 and Jones in 1980, with his affirmation of the importance of a socially responsible company, where employees and their management were included among the stakeholders, and going on to Freeman in 1983, who gave a clear definition of the Stakeholders theory, we find that CSR is currently considered from an ethical and solidarity-based viewpoint as a relevant management tool. This tool aims to improve working conditions, and the physical and psychological work environment, favourable to performance, improve the welfare situation of human resources and balance the two aspects in which workers develop, work and personal. Moreover, we can say that CSR analysis, considered in this way, is in line with SDGs 3, 5 and 8 (Health and well-being, Gender Equality and Decent work and economic growth), to assure responsible business goals, aims that are not only along the lines of complying with different labour regulations but has more to do with decision making that improves, reduce inconveniences and proposes actions in favour of healthier work life, in a way that positively reverts in the company's workforce (Gaete, 2010; Polák-Weldon, et al., 2013; Carrol, 2015; Herrera & de las Heras-Rosas, 2020).

Following Olcese, Rodriguez and Alfaro (2008), we can say that the stakeholder group that we will analyze from the CSR perspective is the one that falls within the management group, made up in part of company employees. This type of stakeholder must be identified, and be able to establish their actions and degree of impact on the company's image, and how the company should act so as not to lose value and undervalue its image. Thus, it may be said that CSR concerning human resources depends on the combination of three main attributes: power, legitimacy and urgency, the first being the ability of a powerful group to impose its criteria; the second referring to correct actions concerning compliance with regulations, laws and even values and principles, and the third related to the need for immediate action (Mitchel et al., 1997). The attributes referred to here can appear in a unitary form, as a minimum, until they have a complete affectation, depending on this type of location the groups of human resources of a company, considered as stakeholders, can affect the company more or less, with transcendence on its social image, obviously also positively or negatively.

CSR geared towards the analysis of human resources in a tourist accommodation company is directly related to its environment, which in recent years has been particularly affected by the health crisis resulting from covid-19, from which it is beginning to emerge very discreetly. Thus, it can be stated that the pandemic has generated a very negative asymmetric shock on the tourism sector and its companies, especially affecting its human resources, both technically, psychologically and physically. In this conjunctural circumstance, we can easily conclude that a company's workers are definitive stakeholders because they encompass or include the three attributes in their demands and actions (Rivera & Malaver, 2011; Ayensa, 2022).

It can be said that companies have had to adapt to a dynamic environment, in which their laws of action are modified, as happened in April 2020, especially affecting the tourism sector and its companies and therefore its human resources. After those modifications, uncertainty and instability are adjectives that define the situation of tourist accommodation companies in our country.

A dynamic and evolving work environment is affected in various ways, some derived from company actions and, therefore, controllable, which are interrelated with the internal social dimension and others derived from the external environment of the company and, therefore, not controllable, related to the external social dimension; the performance of a company's workers will depend on both dimensions, internal and external (Ferrer, 2013; Pimienta et al., 2024). The actions of the different companies will be aimed at protecting the health of human resources and increasing their well-being at work, facilitating a balance between the personal and professional facets. CSR will be aimed at greater integration in the company of its staff, the possibility of progress, equal opportunities and improvement in their training and education.

This dimension of CSR is aimed at reducing job instability, and discrimination, improving relations and, therefore, the company's working environment. In short, all these measures will contribute to the reduction of stressful situations and the risks of accidents at work, we refer at this point to a social dimension of CSR that wants to manage how the performance of human resources in the company is managed and how their well-being can be increased (Rodríguez Morales et al., 2011; Ulla, 2019). In this sense, both the international commission and the UNWTO establish priorities for action, protecting employment, restoring the confidence of tourism demand, creating jobs with added value and ensuring that innovation and sustainability become a normal attitude in companies.

Actions should focus on defining company protocols that systematize safety in the company, with clear and specific information, establishing action measures to be followed by all human resources. All this is supported by humanized communication with its staff.

CSR should have an impact on the creation of jobs with high added value; this type of job involves the application of new technologies, the search for new job profiles and better training and development of human resources. For this, companies will carry out a set of good practices, developing know-how and strategies that affect these stakeholders, which will facilitate positive effects on the values, image and reputation of the company. In this case, by focusing on the more social aspect of CSR, it can be said that it is centered on the efforts and processes carried out by the company to meet the expectations, needs and desires for improvement of the company's human resources, which are considered to be highly relevant stakeholders.

Thus, the CSR function will be framed within the business strategy of a company and involves the analysis of the management of its human resources on the one hand and, on the other, will determine its influence on the labour market where the company carries out its activity. Therefore, both internally and externally, it is necessary to carry out policies for the improvement and development of people at the labour level; leading to increased profitability, competitiveness and social sustainability of the same, in line with objectives 5 and 6 of Sustainable Development, Gender Equality, and Promotion of sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all; since it will be an integrating process, which facilitates the identification of those social stakeholders, which induce the business organization to an improvement in management, greater responsibility and greater internal and external benefit (García & Duque, 2012; Calderón et al, 2011).

On the other hand, the company's CSR objectives must be linked to the wishes of stakeholders, to satisfy their needs and meet their expectations through instruments such as reports, codes of ethical behaviour and principles that facilitate the fulfilment of their objectives. In our case, we will use the results obtained from the application of the GRI400 standards as an analysis, along the lines of social analysis; by focusing on human resources, they should cover the expectations of recruitment, training, development and compensation, and considering the SDGs that are respected when applying these GRI standards. Based on the above, we can affirm that CSR should be a company's response to more globalized and inclusive contexts.

1. ETHICAL THEORY AS A FOUNDATION FOR CSR IN BUSINESS

There are various investigations and studies that analyze CSR and the theories that underlie it, following Garriga and Melé (2004) and from the point of view of Cancino del Castillo and Morales (2008), we can establish four major theoretical blocks that encompass the main theories of CSR (Alvarado, 2007):

- Instrumental is related to the company's capacity to achieve its economic objectives by applying CSR policies. In this sense, what is fundamental is the study of the maximization of shareholder value, competitive analysis and the identification of corporate competitive advantages, for the definition of business strategy and market relations.
- Political, more related to the responsible use of the political authority of companies, related to corporate policies and the theory of the integral social contract.
- Integrative, focused on the study of social demand, related to public responsibility, stakeholder management and corporate social performance.
- Ethical, focused on proposing correct actions at the social level, both internal and external to the company, giving greater importance to the correct ethical behaviour of the company. It is based on the theories of stakeholders, sustainable development and the common good, i.e. corporate behavior along the lines of CSR from an ethical point of view implies that development will be sustainable if it respects human development.

It can thus be concluded that, in order to fulfil its responsibilities effectively, a company must consider its stakeholders, the relationships between them, and the values that each of them holds towards the others. The term 'internal stakeholders' refers to individuals directly associated with the production process, while 'external stakeholders' denote those not involved in the production process (Arévalo & Requena, 2013). Furthermore, the company is obliged to identify these stakeholders and differentiate between those who are capable of engaging in dialogue and who have legitimate and urgent expectations, which are of paramount importance, and other stakeholders who may be latent but could become central at any time. In accordance with the three attributes outlined above – power, legitimacy and urgency – three groups can be differentiated: latent, who possess only one type of attribute; expectant, who combine up to two attributes; and definitive, who possess all three attributes (González, 2007; Rivera & Malaver, 2011).

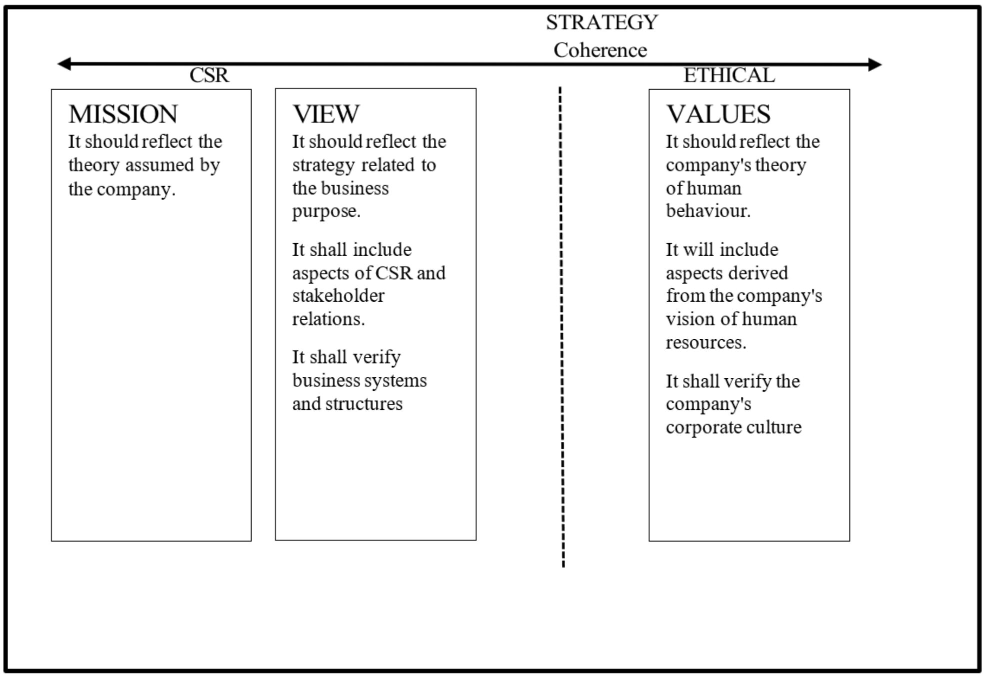
This study is based on the analysis of ethical theories, on which an underlying concept of personal welfare is based, from which it is intended to amplify, tacitly, the benefits or corporate welfare, of its organization, so that it assumes a series of actions that allow it to be a responsible organization from an ethical point of view. The ethical purpose referred to should not be understood as a requirement, but as a responsibility before the stakeholders that may be affected by its decisions, in our case, specifically the company's human resources (Argandoña, 2007; Del Pino, 2021). The relevance of the impact of business decisions on human resources, on the concept of ethical behaviour and the responsibility and transcendence of business decisions, is growing. The actions of companies to meet the demands of their human resources are becoming increasingly important.

CSR is taken as a reference, from the ethical perspective, because it is this that in a certain way, directs and plans towards correct behaviours in companies, which positively affect their human resources, differentiating between correct and incorrect management behaviours, the former being those that offer greater protection to the integrity of staff in companies, developing companies with behaviours that are more respectful of human beings and less mechanistic (Díaz & Fernández, 2016; Argandoña, 2008; Rosanas & Velilla, 2003).

In this sense, it can be said that ethical behaviour, based on a corporate culture that is governed by common responsibility, both internally and externally, allows and facilitates correct and protective actions, in situations that involve an adaptation to the external environment and an internal adaptive integration; positively affecting the business climate and labour development (Grojean et al., 2004; Schein, 2010).

Following Díaz and Fernández (2016), it can be stated that ethics refers more to individualized conduct typical of human behaviour, while CSR stems to a greater extent from organizational behaviour and, therefore, is more business-related (Graph 1). The interrelation of both concepts in a business environment would imply a proactive business characterization of CSR, a code of conduct involving an ethical management system and effective communication through facilitating tools, such as ISO 26000, SA 8000, SGE 21 or the GRI framework, the latter indicator being the one we used for data collection in our study.

Graph 1: **Ethics and CSR**



Source: Díaz and Fernández, 2016

The GRI standards of the Global Sustainability Board represent the global framework for sustainable analysis (Navarro, 2008); especially, we use the 400 standards for the study and, in particular, it focuses on GRI 403, for the analysis of health and safety at work, and 406 on non-discrimination.

GRI 403: this standard covers the degree to which companies take their workers into account, and its results are intended to check whether these business organizations take into consideration the most relevant norms and standards. In this case, it analyses occupational health and safety in the company and the workplace, considering the social impact that a company can apply on its workers, from the point of view of applying safe working conditions, establishing working conditions that are in line with the goals set by the Sustainable Development Goals, established in the 2030 Agenda of the United Nations, as we will see below.

This GRI makes it possible to establish indicators and measures on correct and safe work actions, so that both physical and psychological harm to a human resource is reduced and cancelled out, by designing management systems that identify risks and harm that may affect a worker's health (Table 1).

Table 1: **Data analysed from GRI 403**

Content	Guideline	Actions
GRI 403-1: Occupational health and safety management system	Obligation to comply with requirements: • Existence of health professionals in the company. • Continuous improvement process in the occupational health and safety process.	Analyse its implementation according to regulations Scope to workers, activities and places of the company.
GRI 403-2: Hazard Identification, Risk Assessment and Incident Investigation	The company can develop control standards: • Description of the scope of the control process. • Analysis of the causes of the accident rate, differentiating between sporadic and recurrent. • Corrective measures. • Measures to protect against retaliation. • Possibility of implementing changes due to employment refusals.	Describe the processes that identify occupational risks and their evaluation, prioritising them to reduce the accident rate. Existence of a reporting process by human resources. Internal investigation process. Job substitution system.
GRI 403-3: Occupational health services	In this case, the aim is to protect health: • Indicate which work services are most at risk. • Existence of a health service in the company. • Respect for privacy.	Identification and elimination of health risks.
GRI 403-5: Occupational health and safety training for workers	This principle implies: • The assessment of training needs and the design of training activities. • Final evaluation of effectiveness and efficiency.	Possible training courses are analysed and described.
GRI 403-6: Promoting the health of workers	It is analysed: • The possibility of attending an internal or external occupational health check-up and how the company facilitates these actions for its workers. • Aligning with SDG 3, by improving the physical and mental health of the worker. • Occupational and non-occupational health programmes (always subject to the employee's privacy).	In this case, the possibility for a company's human resources to have access to medical services is analysed, as well as the existence of health promotion programmes within the company.

Source: Own elaboration

2. PRINCIPLES AND REGULATIONS ON CSR AND HUMAN RESOURCE MANAGEMENT

It can be stated that the application of behaviours and business management systems conducive to CSR in a company represents proactive proposals of a voluntary nature concerning the environment, even so, there is a normative framework that can be used to develop CSR in companies. It can be highlighted that the foundations of this normative framework in the Universal Declaration of Human Rights (UN, 1948), ILO Conventions (ILO, 1998) and the Rio de Janeiro Declaration (UN, 1992). At the global level, the most important references for this normative framework are the Global Compact (UN, 1999) and the OECD Guidelines (1976).

CSR, in its labour management dimension, has several ethical codes and principles at the national and international levels that guide, to a certain extent, the behaviours of business organisations. Codes of conduct and codes of ethics allow, in a more concrete way, correct actions to be carried out; they characterise a declaration of values, principles and beliefs of companies, and can even be used as a guide that indicates to the members of the organisation what they should and should not do in certain circumstances, that is to say, they make well-founded proposals of the most recommendable behaviours, a priori, according to the circumstances, events or possible scenarios.

In view of the foregoing, it is assumed that the application of ethics in action, and the application of the Global Code of Ethics for Tourism is relevant for those companies in the sector that want to be in line with respect for the rights of their human resources. The objective is to guide the development of business activities in tourism in a sustainable manner, for which a set of ten principles are established in different aspects: economic, socio-cultural, socio-labour and environmental. Of these ten principles, the ninth principle, which would apply to our study, establishes the rights of workers and employers in the tourism sector. This principle proposes that the fundamental rights of workers, the possibility of following a training and development process that improves their skills and job improvement within the company, and protection in terms of health and safety at work should be guaranteed. There are 10 universal principles for business conduct, but we have chosen 4 because they relate to human resources work standards, which are linked to SDGs 3 and 4, which we analysed earlier.

When implementing a CSR system, it is necessary to know the fundamental principles on which it should be based. Thus, based on the United Nations Global Pact and the 10 universal principles of business conduct, we can characterise the degree to which

a company takes or follows a responsible attitude towards its human resources.
Of these ten principles, four are those that affect labour standards:

- **Principle 3:** Businesses should support and uphold freedom of association and recognise the right of workers to collective bargaining.
- **Principle 4:** Businesses should eliminate all forms of forced and compulsory labour.
- **Principle 5:** Businesses should eliminate the employment of children.
- **Principle 6:** Businesses should uphold non-discrimination in all aspects of employment.

For this article, it will be important to study principles 3 and 4, aligned with the 2030 Agenda, which defines the 17 SDGs, considered a guide for companies to obtain sustainable value and a favourable image in the market. Of these sustainable development goals, the following are relevant to our study: SDG 3 "Ensure healthy lives and promote well-being for all at all ages" and SDG 8, "Decent work and economic growth" (Table 2).

Table 2: **Interrelation between the GRI 403 measurement indicator and the SDG assessed**

SDG 3	**INDICATORS**	**GRI 403**
By 2030, the aim is to reduce communicable diseases, improve health coverage and reduce the number of deaths and serious illnesses caused by toxic products.	The accident rate in the company is analysed, and responsible occupational health and safety measures have been taken.	Measurement of the frequency of accidents, occupational disease or death in the workplace. Incidence of covid-19.
SDG 8	**INDICATORS**	**GRI 403**
Promote decent and respectful work by eliminating forced labour measures that put human resources at risk and protect human rights.	It analyses collective bargaining and, where appropriate, the formal agreements reached on the protection of the health of a company's workers.	Formal agreements between employers and workers' representatives.

Source: Own elaboration

Based on the different principles, regulations, objectives and indicators referred to so far, we intend to characterise the degree or level of responsible commitment of hotel accommodation companies to their human resources, using an analysis of the five main Spanish hotel chains and evaluating three of the GRI 400 series.

3. MATERIALS AND METHODS

CSR involves implementing a series of behaviours and complying with a set of guidelines that facilitate a healthy working environment, ensuring that occupational health and safety measures are complied with, both those that are mandatory and those that have a positive impact on the company's reputation, and allow it to meet the expectations of its human resources, seen from the perspective of the stakeholders who have the greatest influence and legitimacy concerning the organisation.

In this section, it is wanted to be studied the current health and safety situation of accommodation companies at the national level, and how CSR is applied in this regard, from a strategic viewpoint of CSR. For this purpose, a survey of 661 tourist accommodation companies was carried out, using the SABI database, where those accommodations with a turnover of more than 5 million euros were selected and from which 104 complete responses were finally received.

As has already been mentioned, this study aims to analyse how national hotel accommodation companies comply with the GRI 403 guidelines, in their various facets 1,2,3,5 and 6 (Table 1), for which purpose primary data has been collected from companies with more than 100 workers, of which 68,3% of the companies state that more than 75% of their staff are permanent employees. Given this description, we can say that the descriptive analysis of the situation has been carried out in accordance with the criteria of GRI 403, and specifically with the following guidelines:

1. GRI 403-1: Occupational health and safety management system
2. GRI 403-2: Hazard Identification, Risk Assessment and Incident Investigation
3. GRI 403-3: Occupational health services
4. GRI 403-5: Occupational health and safety training for employees
5. GRI 403-6: Worker health promotion

Table 3: **Technical sheet of the empirical research**

Universe	Tourism sector, Spanish accommodation companies. SABI database, 2021
Geographical Scope	National
Data Access Method	Email questionnaire
Population	661 companies
Sample size	104 companies (response rate: 15.73%)
Respondent profile	HR department manager and/or member
Sampling Error	± 8.83%
Confidence level	95% (z=1,96)
Fieldwork period	November 2021 to August 2022

Source: Own elaboration

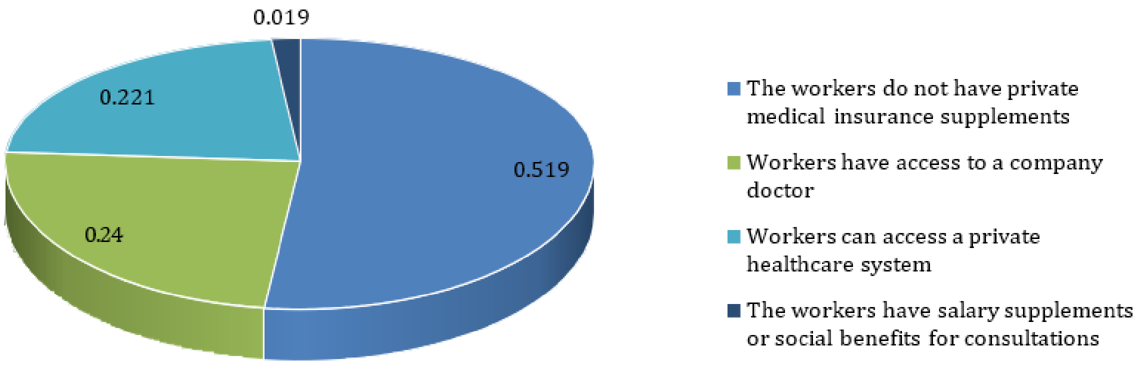
The material and methods employed in this study have sought to integrate the theoretical findings discussed in the preceding chapters with the characterisations and observations derived from empirical analysis, in this case, of the behaviour exhibited by HR directors of Spanish tourist accommodation companies. In order to verify compliance with GRI 403 measures or indicators, training plans, contingencies, safety, control and occupational health systems and measures, intermediate rest periods, sick leave by department and the results of preventive occupational training, an appropriate methodology will be employed.

4. RESULTS

In this way, the companies analyzed observe CSR considering that there is an interrelation between human resources and unions, as internal communication systems to guarantee the quality of working life, and that from the perspective of occupational health and safety, the companies are proactive in programming, controlling and supporting their human resources, to create a healthy working environment, with a system of occupational risk prevention, repeated controls and analysis of results, in terms of occupational health and safety.

Regarding the analysis of the existence of an occupational health and safety management system, considering the necessary presence of health professionals in the company and its complementarity with the promotion of workers' health, in the sense that they can and should go for a medical check-up (GRI 403-1 and GRI 403-6). The results obtained indicate that, for the most part, there is no internal medical care, but there is evidence of complementary medical care established through the company's mutual insurance companies, by proposing to workers that they undergo periodic medical examinations, or that they receive medical support, although more than 50% do not have this complementarity at work (see Figure 2).

Figure 2: **Results on Occupational Safety and Health Protection**



Source: Own elaboration

The following table shows, in the form of a contingency table, the frequencies of assessment of the levels of occupational health and safety protection in relation to the company's workforce. This indicator allows us to evaluate the level of compliance with GRI standard 403-1, specifically related to the research theory, which deals with "Occupational Health and Safety Management Systems"; likewise, it is related to and has implications for standards 403-3, on "Occupational Health Services"; 403-5, on "Occupational Health and Safety Training" and 403-5, on "Promotion of Workers' Health".

Table 4: **Contingency table, with frequencies of assessment of Occupational Health and Safety Protection according to the company's workforce**

Occupational Health and Safety Systems and Staffing Company	<10	10-49	50-99	100-250	>250	Total
No supplements for private insurance	1	6	15	20	12	54
Workers receive allowances or social security benefits for medical consultations	0	0	1	1	0	2
They can access private health care	0	2	6	6	9	23
They can have access to a company doctor	0	1	6	9	9	25
Total	1	9	28	36	30	104

Source: Own elaboration

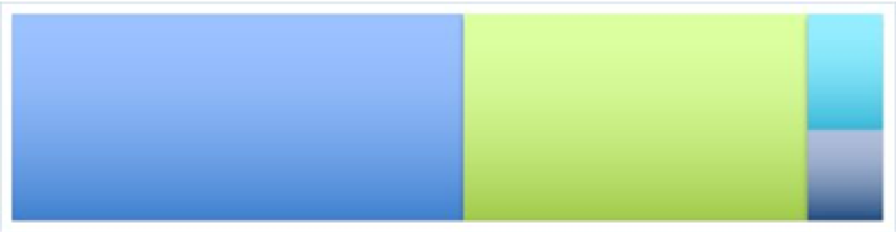
On the basis of the contingency table (Table 4), no differentiated patterns can be observed with respect to occupational health and safety systems. In any case, the Pearson statistic χ^2 is used to test whether or not there is a relationship between the two variables, the data obtained with the R-Commander statistical package being as follows:

Pearson's Chi-squared test; X-squared = 6.0076, df = 12, p-value = 0.9157

The value obtained for the p is close to 1, so the behaviour of the variable is very homogeneous, and no statistically significant differences are found depending on the size of the company (considered on the basis of the number of employees), with respect to occupational health and safety protection systems.

On the other hand, concern for occupational health in companies has been analysed by means of a specific indicator, i.e. rest times. It can be seen that most of the accommodation companies interviewed encourage rest, taking a proactive attitude towards the needs of workers, especially for breaks between shifts and for taking meals (Figure 3).

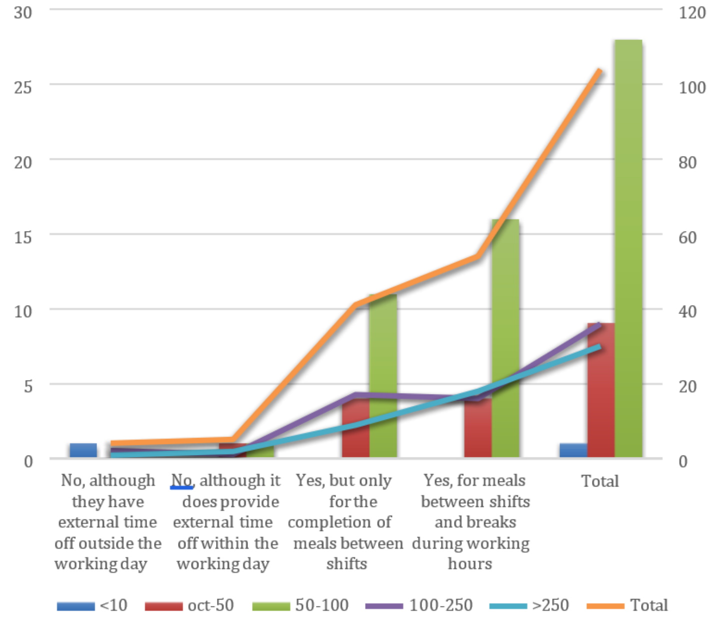
Figure 3: **Analysis of break times**



Source: Own elaboration

The analysis of rest times, referred to in figures 3 and 4, allows us to validate the degree of compliance with the GRI 403-3 standards relating to physical and mental health services for employees in the workplace. The existence and recognition of rest periods helps to minimise risks in the workplace, reducing stress and anxiety, encouraging employee involvement, performance and commitment. This primary objective of the research is complemented by the indirect impact on parameters 403-2 and 403-6; hazards, risks and investigation of incidents and promotion of workers' health. As can be seen analytically and graphically, the monitoring and consideration of rest periods is significantly related to the size of the company in accommodation companies.

Figure 4: **Combined bar and column chart, with frequencies of assessment of rest time according to the company's workforce**



Source: Own elaboration

According to Figure 4, in which combined bar and column chart, with frequencies of assessment of rest time according to the company's workforce (the existence and type of break times), the Pearson test χ^2 has been applied to test whether or not there is differentiated behaviour on break times, depending on the company's workforce. The following results were obtained for the test or the statistic sought using the R-Commander statistical package:

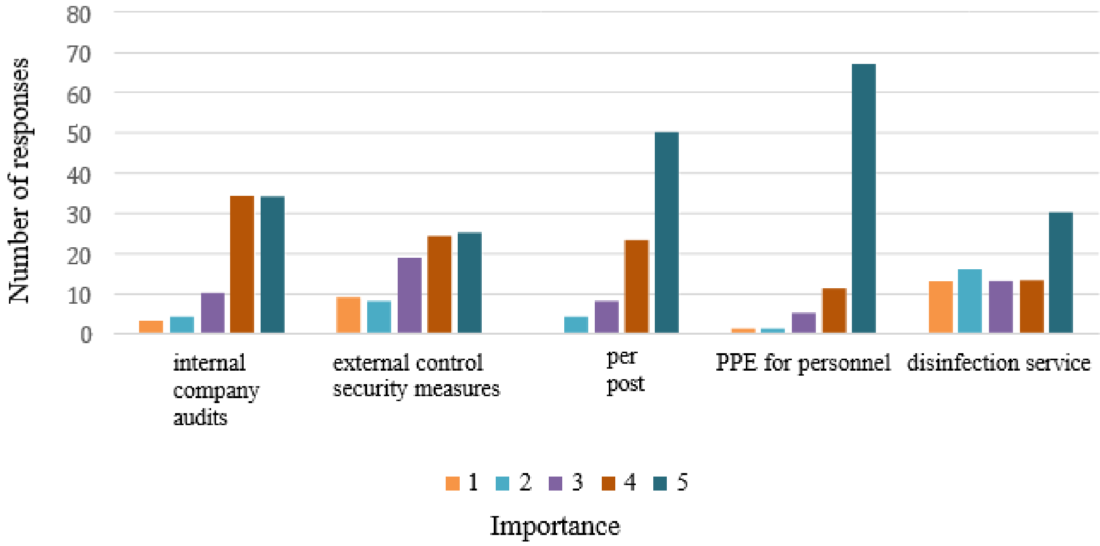
Pearson's Chi-squared test; X-squared = 30.372, df = 12, p-value = 0.002454

Given that the value of the statistic obtained (p-value) is less than 0.05, it can be affirmed that there is an association between the variables, that is, there is a statistically significant relationship between the average number of employees in the company and the consideration of rest times, the company's workforce is not indifferent with respect to the promotion of rest times. In particular, it can be seen that as the size of the company increases, rest times are facilitated and considered.

The analysis of GRI 403-2 implies identifying, in accommodation companies, the existence of a system that identifies the possible dangers or risks inherent in the jobs; in this case, companies that behave responsibly with their human resources must have control systems on accidents, as well as on the control of occupational illnesses, in order to define a contingency plan that provides protection and corrective measures for possible occupational risks. These contingency plans must take into account the health and safety characteristics of all human resources, both temporarily and permanently, and be capable of implementing horizontal changes within the company, in order to guarantee the motivation, mobility and safety of its workers.

From the analysis carried out, it can be deduced that the companies have a generalised proactive behaviour with regard to implementing control and safety systems for each workplace, as well as for the company itself, that goes beyond legal or regulatory requirements. The most highly valued variable is the existence of protective PPE for all the company's personnel, the reason being the recent pandemic stage, where the protection of workers is the main concern in terms of occupational health and safety. Secondly, the implementation of specific safety measures in the workplace has become more important, also derived from the situation in hotel accommodation, in order to avoid COVID-19 infections; this behaviour has had a positive impact on safety with respect to other types of contagious and non-contagious diseases, when it comes to protecting staff. Less control is exercised over personnel outside the company, such as suppliers of services or products (Figure 5).

Figure 5: **Analysis of the importance of the company's occupational safety and control system, where 1 is not very important and 5 is very important**



Source: Own elaboration

Given that the five variables referred to, relating to control systems and safety at work in the company, have been assessed using a likert scale, the assessment of homogeneous or differentiated behaviour according to the size of the company must be carried out using non-parametric tests, such as the Kruskal-Wallis test. The table below shows the value of the χ^2, the degrees of freedom and the p-value. See Table 5.

Table 5: **Non-parametric test Control and Security Systems by size**

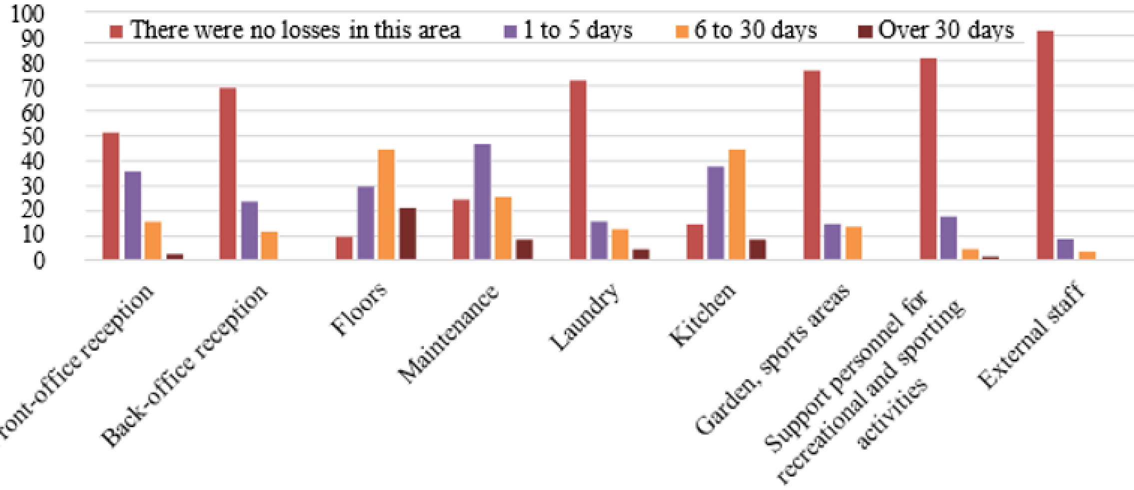
Kruskal-Wallis test	**X-squared**	**Degrees of freedom**	**p-value**
Internal Controls	0.50353	4	0.9732
External Controls	1.4675	4	0.8324
Measurements per post	16.855	4	0.002062
PPE for personnel	5.8883	4	0.2076
Disinfection of luggage	2.631	4	0.6213

Source: Own elaboration

Once the non-parametric tests referred to above had been carried out, statistically significant differences were found only with regard to the specific safety measures for each job according to the average workforce of each company, while for the rest of the factors no differentiated patterns were found, and there was a special homogeneity with regard to the controls, whether internal or external.

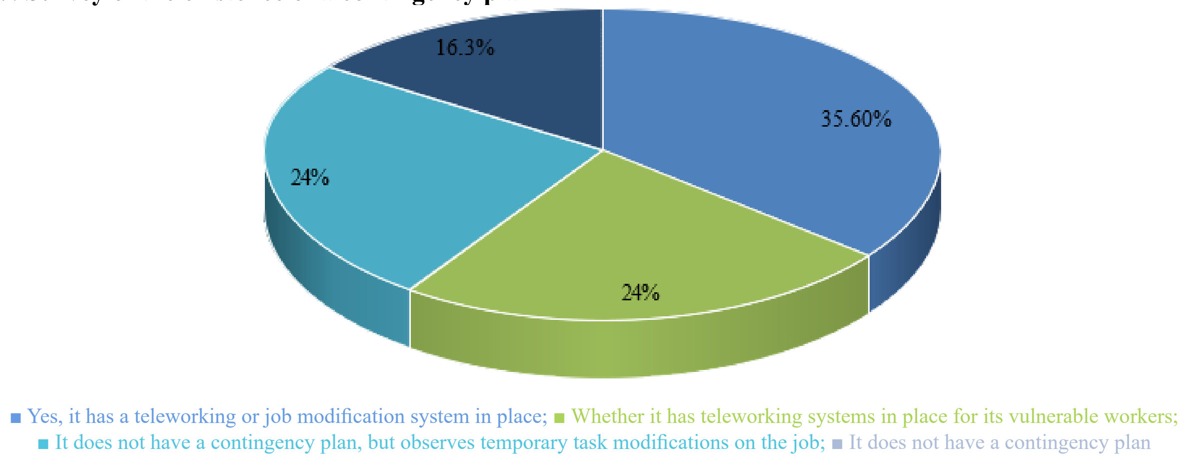
After analysing the existence of a control on possible occupational illnesses or accidents, we measured in which areas there was a greater volume of sick leave and how long it lasted. It can be said that the lowest volume of sick leave was among temporary or outsourced staff, with the highest volume and longest duration of absenteeism due to incapacity for work among the company's own staff, both on the floors and in the kitchen (Figure 6).

Figure 6: **Analysis of absenteeism due to accidents in the different areas in the accommodation companies**



Source: Own elaboration

Figure 7: **Survey of the existence of a contingency plan**



Source: Own elaboration

Table 6: **Contingency table, with frequencies of assessment of the Contingency Plan according to the company's staff**

Company Contingency Plan and Staffing	<10	10-49	50-99	100-250	>250	Total
No contingency plan	0	2	5	6	4	17
No, but it notes temporary changes in some jobs.	1	0	9	10	5	25
Yes, telework for vulnerable workers	0	4	6	8	7	25
Yes, telework and task shifting	0	3	8	12	14	37
Total	1	9	28	36	30	104

Source: Own elaboration

Based on the double-entry table referred to (Table 6), which relates the existence and type of contingency plans according to the average workforce of the company, the Pearson test χ^2, has been applied to test whether or not there is differentiated behaviour on these plans. The following results were obtained for the test or statistic sought using the R-Commander statistical package:

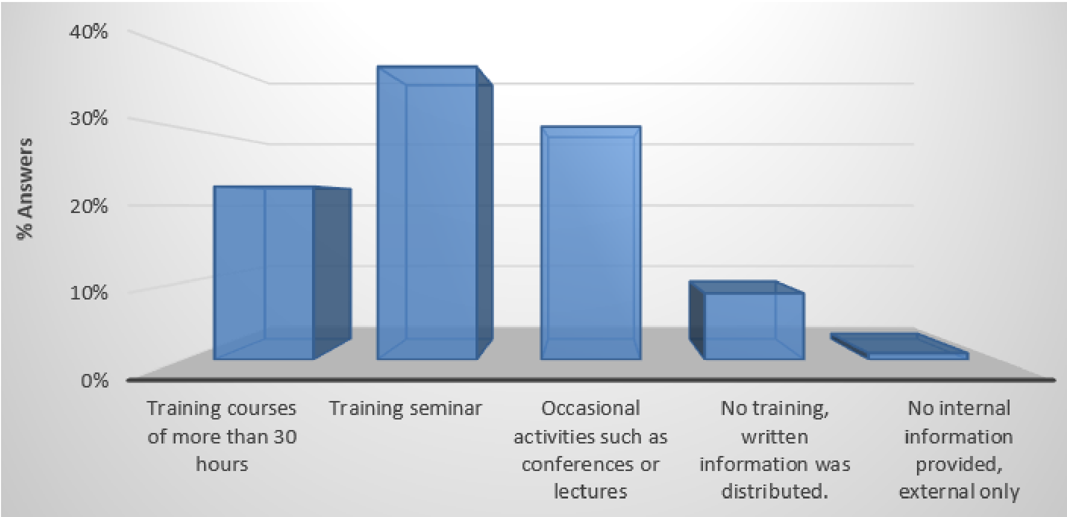
Pearson's Chi-squared test; X-squared = 10.555, df = 12, p-value = 0.5674

Given that the value of the statistic obtained (p-value) is clearly higher than 0.05, it can be affirmed that there is no association between the variables, i.e. no differentiated patterns according to size, or, in other words, the average workforce of the company does not have a significant impact on the contingency plans.

To conclude the analysis carried out in this study, it should not be forgotten that the good work of the company's workers is part of the corporate image, and therefore, both for their own health and for the health of the people with whom they interact, the company must train its employees, and for this reason the accommodation companies were asked whether they had carried out training in occupational health and safety, and more specifically in COVID-19 prevention. Most of the companies trained their workers, and this training is integrated in the contingency plan, and therefore, in the prevention of occupational hazards. In most cases, training was provided through courses, seminars and specific training activities, see Figure 8.

Regarding the existence or not of differentiated behaviour according to size, Pearson's χ^2, test was applied, obtaining a value for the curve of 101.39, for 108 degrees of freedom and a p-value of 0.6603, so that no significant differences in training behaviour according to size were identified.

Figure 8: **Findings on preventive work training**



Source: Own elaboration

Drawing upon a range of references to proactive or preventive job training courses, this study underscores the significance of training seminars, occasional activities such as conferences or lectures, and training courses lasting more than 30 hours, in that order.

DISCUSSION

The characterisation of employees as key stakeholders within an organisation puts internal CSR at the heart of the accommodation sector's competitive strategy. Our findings are consistent with the arguments put forward by Pimenta et al. (2024), who assert that socially responsible human resource management is the primary predictor of employees' emotional commitment in dynamic contexts. However, the stagnation observed in the provision of discretionary health services, beyond legal requirements, suggests organisational resistance to integrating health and holistic well-being as strategic assets.

Recent research, such as that by Duarte et al. (2023), highlights that internal Corporate Social Responsibility (CSR) acts as a mediator of employee resilience through organisational pride. Likewise, authors such as Zhao et al. (2023) argue that worker wellbeing in hotels depends not only on the prevention of physical risks (GRI 403-2), but also on the perception of organisational support generated by practices such as regulated breaks—a finding that aligns with the positive correlation between company size and break management, identified and confirmed in this study. In this regard, the adoption of GRI 403 standards should not be limited to a compliance audit, but must evolve into a human sustainability metric that meets the expectations derived from the requirements of the 2030 Agenda.

This study contributes to the academic debate on CSR in the tourism sector, providing empirical evidence on the implementation of occupational health and safety practices within corporate human resource management. In particular, the analysis based on GRI 403 indicators and their alignment with the Sustainable Development Goals (SDG 3 and SDG 8) allows for a deeper examination of the integration of socially responsible practices in accommodation businesses, in a post-pandemic context.

The results show that tourism accommodation businesses generally demonstrate a proactive approach to occupational health and safety, particularly with regard to preventive measures, contingency plans and employee training. This behaviour is consistent with recent literature, which highlights the growing importance of socially responsible human resource in dirving of workplace wellbeing, organisational resilience and sustainable performance (Herrera & De las Heras-Rosas, 2020; Pimenta et al., 2024). In this regard, CSR operates on two levels: as a reputational mechanism and as an operational tool that improves working conditions by reducing occupational risks.

However, the results also reveal significant limitations in the depth and consistency of CSR implementation. Despite the concern shown for worker safety, the scarcity of in-house medical services and the limited provision of supplementary benefits suggest that CSR practices are still in the early stages and require further development. This finding is consistent with previous research indicating a discrepancy between the formal adoption of CSR and its meaningful integration into organisational structures (Aguinis & Glavas, 2019; Crane et al., 2019). Therefore, while accommodation firms comply with certain occupational health and safety standards, a more intensive development of CSR practices is required.

One of the study's main contributions lies in the analysis of the relationship between company size and CSR practices. In contrast to much of the existing literature, the results show that there are no statistically significant differences in most occupational health and safety measures based on company size. This finding suggests a relatively uniform adoption of CSR practices within the sector, which can be explained by the specific characteristics of tourist accommodation firms, where even SMEs develop informal yet effective practices, driven by proximity to workers and operational flexibility (Garay & Font, 2012; Callan & Thomas, 2011).

However, a significant relationship has been identified between company size and the implementation of rest periods, with larger companies demonstrating a greater capacity to provide breaks during the working day. This is particularly relevant in the the tourism sector which is characterised by long working hours, shift work and high physical and emotional demands. If confirms that SMEs structural constraints can hinder the implementation of certain practices aimed at improving workplace wellbeing, particularly those requiring greater organisation and resources availability (De Prins et al., 2014).

The impact of the COVID-19 pandemic emerges as a key factor in interpreting the results; the widespread use of personal protective equipment (PPE), hygiene protocols and contingency plans reflects a reactive, yet necessary, response to an unprecedented crisis. This behaviour is consistent with recent research indicating that the pandemic has accelerated the integration of CSR into business practices, particularly regarding worker health and risk management (He & Harris, 2020; Baum & Nowotarska, 2024). In this context, CSR has shifted from being a strategic option to becoming a fundamental requirement for business continuity in the tourism sector.

However, the results also highlight certain asymmetries in the application of CSR, particularly with regard outsourced staff, who appear to receive less protection compared to in-house employees. This selective implementation raises significant ethical and management implications, as pointed out by recent studies on job insecurity and outsourcing in the tourism sector (Joppe, 2020). Consequently, CSR policies should adopt a more inclusive approach, extending protection and welfare measures to all workers involved in inproviding of the service, whether they are in-house staff or external contractors.

From a sustainability perspective, the study emphasises the importance of linking CSR practices to the Sustainable Development Goals, in particular SDG 3 (Good Health and Well-being) and SDG 8 (Decent Work and Economic Growth). Although the use of GRI 403 indicators provides a suitable framework for measuring performance in occupational health and safety, the results obtained highlight that many companies lack systematic monitoring and evaluation processes. This confirms that, in many cases CSR in the tourism sector remains operational rather than strategic in nature and is not fully integrated into business decision-making processes (Font et al., 2016; Van Zanten & Van Tulder, 2021).

As regards the implications for human resource management, the study emphasises the necessity of developing more comprehensive and proactive CSR strategies to address the sector's structural challenges, including absenteeism, staff shortages and demanding working conditions. The higher incidence of sick leave in physically demanding departments, such as housekeeping and the kitchen, highlights the need to implement measures focused on occupational health, workload management, and employee support. These findings are consistent with previous studies which have highlighted the impact of CSR on improving job quality and talent retention in the tourism sector (Kusluvan et al., 2010; Baum & Nowotarska, 2024).

Overall, this research demonstrates that, despite CSR being recognised as a key element in human resource management within tourist accommodation, its implementation remains uneven and, in some cases, is insufficiently developed. The sector shows a clear sensitivity towards occupational health and safety, particularly in the wake of the pandemic, but still faces significant challenges in moving towards a fully integrated and strategic approach to CSR.

The main contribution of the study lies in the empirical application of GRI 403 indicators to the tourist accommodation sector and their explicit linkage to SDGs 3 and 8, providing a structured framework for assessing CSR practices in relation to workers' well-being. This integrated approach adds value to both the academic and business spheres, proposing a more holistic, people-centred and sustainability-oriented CSR model.

Finally, future lines of research should extend the analysis to other geographical areas, sectors and longitudinal designs that allow for the evaluation of the evolution of CSR practices over time. Furthermore, it would be relevant to explore the impact of CSR on variables such as job satisfaction, mental health or talent retention, as well as to analyse the role of digitalisation and innovation in improving occupational health and safety in the tourism sector.

CONCLUSIONS

Being a socially responsible company does not only mean producing a CSR report, but also implies that this report includes real behaviour in labour matters that demonstrates respect for human resources, observance of labour regulations, a proactive attitude towards the labour development of the company's personnel, non-discrimination and equality in the performance of work, and the protection of workers.

Medical support both at the level of external and internal professionals, or the existence of a complementary salary, is not a priority in the CSR of these companies, which should modify their behaviour towards the achievement of these variables, in order to improve the health safety and health support of their staff.

Our research has focused on the analysis of CSR in accommodation companies, through objective indicators used for the granting of occupational health and safety certifications, such as the GRI-403. We have found that there is a growing concern in hotel chains and other accommodation companies regarding the health and well-being of their workers, although there is no specific monitoring of objective indicators, there is no previous reference research in the sector and there is a recurring problem, such as the lack of qualified staff and very high absenteeism.

On the other hand, as one of the main contributions of the study, we have related the GRI 403 indicators to SDGs 3 and 8; considering that the HR policies of companies in the sector should focus on objective certifications, better planning of the health and safety of their workers, incentive policies, recognition of breaks and specific training to preserve the health of workers: avoiding dangers and accidents, as well as to cope with the stress and physical and mental exhaustion of the usual disruptive working hours, typical of the sector.

Regarding the degree of monitoring and application of occupational health and safety protection systems, no statistically significant differences were found between companies, depending on their size. This is also the case with regard to the application of contingency plans for covid-19 and the training behaviour of the companies analysed, so that size has no significant effect on the scope and differentiation of patterns of behaviour between companies.

On the other hand, we did find a statistically significant and positive relationship between the average number of employees in Spanish accommodation companies and the differential incorporation of intermediate rest periods within the working day .
This circumstance generates a major problem, given that most hotel establishments in Spain are considered to be SMEs, with some association with chains for administrative and commercial management, so that the monitoring and incorporation of rest times, in global terms, is very limited. At this point, we should remember the usual shift work, the long working hours, as well as the rest days outside the weekend in high season, which increase stress and damage the physical and mental health of workers.

The situation caused by the health crisis resulting from the covid-19 pandemic has led all companies, and especially accommodation companies, to modify their behaviour in order to protect their human resources from contagion and serious health problems. This study shows that it is the workers themselves, and not the subcontracted workers, who have a protocol for action on the part of the company to protect them and ensure their health, especially in areas such as flats, reception and the kitchen. Faced with a situation that was completely unforeseen and difficult to plan for, most of the companies implemented preventive action protocols with their own contingency plans, applicable to the entire company or specifically to selective positions and tasks.

The most relevant stakeholders, and those with the greatest impact on the tourist accommodation sector, are human resources, whose degree of involvement in the sector's activity has changed drastically after the pandemic. Thus, at present, five years after the start of the pandemic, there is still a significant shortage of staff in the tourism sector: hotels and restaurants, which, according to various studies, are unable to find suitable candidates to fill more than 150.000 jobs.

It is also important to note that, in line with responsible behaviour, the companies in the hotel accommodation sector have trained their human resources in order to prevent health problems by instructing them in the use of PPE and preventive behaviour to avoid infection by COVID-19.

As far as sick leave is concerned, the incidence of sick leave has been lower in the area of external personnel and support for leisure and sports activities, with a higher incidence of sick leave or absenteeism in the department of flats, kitchen and maintenance (a circumstance that can be rationally explained by their greater physical affectation).

It can be said that if the companies in the sector were to carry out CSR accounts and use the GRI 403 as a measure, the general behaviour would be that they care about the health and safety of their workers, although they need to correct some behaviours to improve the achievement of SDGs 3 and 8. Accommodation companies are sensitive to CSR with respect to their workers as important stakeholders, as they are responsible for a large part of the image and reputation of the accommodation, and therefore observing the regulations and implementing their own voluntary behaviours to improve occupational health and safety is fundamental for them.

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Please cite this article as:
Suarez Porto, V. M., Cruz González, M. M. & Sánchez Sellero, F. J. (2027). CSR in Companies in the Tourism Sector: An Application From a Human Resources Perspective. Tourism and Hospitality Management, 33(1), pp. https://doi.org/10.20867/thm.33.1.6