Abstract—For the tourism sector, the concept of Social Responsibility turns interesting when evaluating the impact the companies forming this sector and the user of the services provided by the same ones; that is to say those originated inside the company’s operative system and the ones generated from the activities realized by the tourists themselves.

Index Terms—Social responsibility, tourism, management, stakeholders, competitiveness, and ethics.

I. INTRODUCTION

Corporative Social Responsibility’s first interest resides in achieving an adequate relationship between the environment and the organization. [1] In other words, is to cause the company to properly function with its surroundings, and taking special attention to the necessities.

Reference [2] considers that the companies tend to expose numerous motivations when adopting a policy of Social Responsibility. These motivations range from meeting the legal requirements to be used as a tool that increases productivity and improves financial performance. The above mentioned makes the Social Responsibility a key element for the fulfillment on legal obligations, labor, and ambient environment; it influence the maximization of profits and productivity extrapolation productivity. By using Social Responsibility as a tool to enhance development activities, it also enhances the efficiency of internal processes.

It is hoped that in the future companies will assume responsibilities that go past the economic implicates or considerations. Therefore, it is necessary for organizations to seek in proactively way environmental and social issues with the purpose of minimizing the consequences and damages for the environment.

Accordingly, the Social Responsibility can be identified as an inclusive practice of the modern company without acting only for gain utilities, but to look after the interests of the ones who participate in them. (Stakeholders)

It is widely recognized that tourism generates positive and negative impacts on the areas where it grows and society knows in general, thus is more aware of the impacts caused by tourism worldwide [3].

A responsible tourism company considers the interests of all actors involved in the activity with the natural environment and socio-cultural, as well as the interests of stakeholders, customers, employees, suppliers and public organizations, in order to responsibly manage a sustained profitability.

The concept of Social Responsibility tries to reach balance between maximizing the economic, social, cultural, and natural resources of the target area in front of the visitor satisfaction, plus the negative impacts that can be caused in the community or environment.

The Tourism Companies of the Providence of Malaga it was obtained the key points that characterize the responsible and sustainable tourism, considering the following:

1) Establishment of development touristic models sustainable and specifics for each zone destined, considering the variables of social, economic, and environmental region.

2) Denuncate the negative impacts tourism can have on host societies, and the distorted image that visitors can leave with from the reality they have been gone to meet.

3) Evaluate the claims related to the Social Responsibility of tourists, tour operators, hosts, and public institutions, while evaluating the sustainable tourism models.

The points of Social Responsibility before mentioned in the tourism sector should be observed both at the start and during the course of the tourism projects, as the fulfillment of its obligations to the environment, sustainability, competitiveness and permanence of these.

II. SOCIAL RESPONSIBILITY AND TOURISM COMPANIES

Most tourism companies carry out activities that start from protection of the environment, sponsorship of cultural, sport or charity job activities for the work, as well as managing programs that support children at social risk and promote the improvements as part of the Social Responsibility program handled.

Some actions that perform business entities can be a very commendable to contribute in some way to social welfare effort, however that does not mean that these companies incorporate social responsibility as part of their strategy or business model.

The purpose of Social Responsibility is to strengthen the business management by implementing practices and procedures performed by managers and members in each of its relations with all stakeholders. In the hotel sector, it is considered that the implementation of social responsibility is still in its initial phase [4]. Nearly all companies do not consider social responsibility as a plan or strategy within the business model while certain corporate hotels had put in practice some implementing actions. Instead, most of the micro and small enterprise lacks or has little information; or rather they are completely unaware of the issue of Social Responsibility in an integral sense.

A proper implementation into the company, the Social Responsibility processes can generate the following benefits:
The main principles are extracted from the Flor [6], their own principles, whose definition is a widely discussed result in a long term, their own interest [5].

The Social Responsible business model contemplates the economic, social, and environmental impact derives of the company’s activities. The Social Responsible is defined as an integral strategy that increments the add value, to improve the competitive situation of the company [9].

III. SOCIAL RESPONSIBILITY MANAGEMENT IN THE TOURISM SECTOR

In the day to day operation of companies, competitiveness spreads from the product towards their surrounding environment, even if it is not widespread, we can see an increase in attention to Social Responsibility, particularly large companies, either local or international; but still more common in advanced emerging economies.

This, in response to the same environment begins to demand accountability from the company about their behavior; from consumers who consciously choose between one product and another, considering the damage it does to the environment, to the investor responsible for determining the course of its investments according to the criteria of transparency that the company follows one or another company in caring for the environment, among other factors.

In this sense, and in an effort to not only to implement measures to promote the Social Responsibility, but also to follow up on these actions, the companies have been seen the need to establish mechanism or management tools for such activities.

There are various management tools on Social Responsibility that can help the companies, so based on the framework of its singularity and from objective expectations, fits with corporate values, [7].

Taking into account the above, and given that in companies belonging on the tourism sector, the management of Social Responsibility is presented in a particular way; managers must accurately select the suitable management tools for giving a proper monitoring.

According to the above exposed, it should be taking into account the following instruments considered as basic to the company for its simplicity, regardless of size, can be:

- Corporate statements.
- Corporate conduct codes.
- Corporate Social Responsibility policy.
- Social reports
- Social Responsibility Policy for users.

IV. TOURISM ETHICS AND SOCIAL RESPONSIBILITY

The World Bank as Multilateral Institution considers that the Social Responsibility “is the commitment of the companies in order to behave ethically with the goal of contribute to the economic progress and sustainable, working with the stakeholders to improve their lives in a significant way for the company, the agenda of sustainable progress and the society in general” [8]. The Interamerican Bank of development considers that social responsibility is a vision about how the company conceives respect to the ethical values, the people, community and their environment as an integral strategy that increments the add value, to improve the competitive situation of the company [9].

The European Community in their green book considers a company that is socially responsible when it’s not only fulfilling with the juridical obligations, in fact, they go beyond of their commitment investing in the human capital, surroundings and the relationships with interlocutors.

Social Responsibility is an obligation and it is not limited to the fulfillment of moral or legal requirements attributed to legal persons. It is the ethical act of companies before, during and after the process of their activities.

Financial scandals at the beginning of the century affected clients, customers and shareholders, exposing the honesty and ethics of managers and business leaders of large corporations. Scandals like Enron and WorldCom in the United States, affecting everyone; workers, private investors, political figures and even other multinational companies such as the case of the firm Andersen.

Where did the moral and ethical commitment of corporations to their community, employees, stakeholders, customers and the environment go?

How to understand the concept “ethic”?
The concept of ethical uses "correct action parameters" from moral behavior from the perspective of various ethical traditions, as endpoints and guidance in making decisions in particular cases of each community. Since the notion of social responsibility is viewed from businesses and / or organizations as ethical agents, as there is neither a legal entity nor the sum of individuals but communities bound by values, common habits and attitudes, defined in a mission that must be legitimate for society.

It is the obligation of every business to comply with the regulations of the law. According to [7], laws represent a "codified ethic", which formalizes certain expectations about decisions, actions and organizational practices. From an ethical perspective, the fulfillment of the law is the minimum that should be required.

However, the laws indicate the allowed limits on the actions of corporations, they are signals that could persuade, but they do not help prevent it. Law does not change people or institutions, however it is necessary to promote processes of change in the culture of institutions, creating new habits oriented towards the common good and increasing the quality of life of the entire society.

Ethical principles are basic responsibilities of the company, which define the relationship between the company and society. The company has ethical principles expressing its philosophy; they define its role and social and economic commitment. Also, the principles should be clear from the perspective of the human being, of the Organization and its project to society. Any conception of social activity is a vision of society and therefore of human life.

An institution is socially responsible holistically, when aware of its place in society. It takes its responsibility to the social and economic environment. It is a commitment to the building of the country.

There are three main elements in the construction of the ethical principles of a company:

• Legitimacy: Is the social value of the company, in terms of an analytical view of its relations with society.
• Public Responsibility: It is the responsibility of the company, its processes and final results in the context of its own principles and implementation of them.
• Transparency: Managers are moral actors. They are required to act with transparency in each of their decisions.

It is important to consider that ethics in business and business practices emerges as a new paradigm where transnational assume in their business strategies the objective of making the development of its business in the countries where they settle sustainable. Ethical issues are inherent processes to the performance of any company, institution, or agent, not only because it makes decisions and acts, but because it always does it with a certain conception of the good.

Business ethics is the foundation of strong relationships between the company, suppliers, customers, stakeholders and other audiences; it allows interpretation and dispute settlement in accordance with the principles that guide decision-making, training and evaluation of staff, and how they should conduct business [10]. However, companies must be concerned about balancing profits with Social Responsibility; for example, when considering the costs that some companies make to withdraw from places where environmental authorities prohibit operating or adjusting their plants to allow the reduction of pollutants discharged to the environment.

In every organization decisions are made on matters that are not defined in advance, and on which they have real competition. Ethics helps to clarify the terms of the discussion and reach reasonable agreements.

V. PROMOTING SOCIAL RESPONSIBILITY IN THE TOURISM SECTOR

As has been proposed throughout this paper, tourism has a number of very different effects ranging from economic, social, environmental, human, etc. Where are all correlated in the sense that they have to be analyzed and approached from different perspectives, depending on their nature.

Each country or region organizes and structures international initiatives and their own, taking into account the importance of tourism in the country, the needs of the sector and the specific context in general.

Also it is worth noting that in Mexico, there are efforts being made in this sense; recently such projects have been initialized, something that did not happen in the past.

The Ministry of Tourism has worked hard to coordinate with other agencies such as the Department of Environment and Natural Resources, making an effort to promote an initiative to develop sustainable tourism indicators, called "Sustainable Mexico."

There have been a number of strategic alliances with organizations such as the “Rainforest Alliance”, "World Wildlife Fund" and "The Nature Conservancy".

In remote regions of civilization usually marginalized, touristic programs are created called "Community Projects" with the intention of generating resources in these communities while exploiting its attractions, promoting alternative tourism and ecotourism.

Similarly, alliances have formed with national and international channels, called "Business Projects", where the creation of small touristic resorts or resorts are promoted, seeking ecological balance, where the natural semi virgin environment helps the realization of tourism activities with a high ecological sense.

VI. SOCIAL ACCOUNTING AND TOURISM COMPANIES

The self-regulation of Corporate Social Responsibility comes from the social and environmental risks. The lack of Social Responsibility can be translated to requests, fines, and excessive government regulation, the loss of image and sales, affects directly to the companies. To deal with this situation, there are regulations to accomplish, internally and externally, just as ethical principles are considered; the compliance of international regulation in the matter of Social Responsibility considers the companies should accept the responsibility of voluntary commitments.

In the Davos Forum of 1973, the "Ethical Code of Conduct for Management of Companies" was proposed,
which function is "to serve the interest of the consumers, workers, investors and society", in "the balance of its antagonistic interests."

International initiatives join their effort of Social Responsibility that agrees in human rights, worker rights, environment, and corruption, based on the building of standards for the international compliance. With the purpose of helping campaigns to implement the Social Responsibility in a global environment, some guides and international standards have been developed, like the OECD Guidelines for Multinational Enterprises, OIT Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, or the United Nations Global Pact [11].

The construction of ethical principles for companies or for inter-institutional consensus, involve the beginning of the ethical self-regulation for companies. The ethical reflection is the process to decide what should be done.

The ethic considers the company as a moral community because it has legitimate purposes with a defined value system that incorporate in the organizational culture of the company as a self-regulation measure. Nevertheless, the change of the organizational culture during the process of the building of principles and values of the company, adjusted accordingly to their requirements, influence in the change of the people and in the quality of the internal and external interactions of the company.

In some self-regulation cases in the tourism sector, they use as instruments the codes of conduct, the guides to good practice, audit and diagnosis, awards, corporative or sectorial programs. Those are voluntary instruments of companies that go beyond the existent legislation, with the strong obligation to improve the environmental commitments and with the society.

VII. TOURISM MANAGEMENT AND SOCIAL RESPONSIBILITY

Social Responsibility inside the Tourism Sector must be dealt from the provider’s perspective until the last user of the service. From this point of view, the Charter for Sustainable Tourism (within the framework of World Conference on Sustainable Tourism), says a series of principles for a responsible act of tourist management for the people involved in the process of touristic services.

However, it became difficult to get all the involved industries of this sector to fully comply with the perceived rules set at the Charter, because of the existing variants that goes to the type of service or industry to their size. The result of the foregoing is that each one must be committed with their environment that agrees with their own particularities. For example, a boutique hotel it could not follow to its social responsibility the same way that an international hotel chain or even a domestic chain; still, they could show generalities in their treatment as in the ones discussed before.

Even when it is believed that inside of a sector the big corporations are the ones who fulfill the social responsibility in the most satisfactory way; while the MSMEs they are still getting through with the concept, despite of the believing that it is just applicable to the big companies thanks to their many resources; we could highlight that this micro, small and medium enterprises (MSMEs) form the biggest portion of the hotel industry, consequently the impact they generate it will have a special meaning in environment and society in general [12].

Is important to acknowledge the standards of social responsibility that were created for the biggest companies, it could not be transferred exactly the same in MSMEs, it must adequate to those necessities. Nevertheless, the MSMEs normally they have a better understanding of the local culture, that are more attach to the community and have a bigger commitment with the place they work in.

In other hand, the expenses to the application in this kind of practices, mostly of them are still really high for those kinds of companies; it became difficult to face at the moment of seeing the improbable evident benefit at a short time, even if it is in a few activities. At the same time, as the biggest companies to the MSMEs commonly agree in the importance of the social responsibility, not for the same reasons, though.

For example, the big companies consider the Social Responsibility as an important instrument to attract investors, but not as a tool to increase their productivity and/or performance at short-term. In a different manner, the MSMEs are businesses that rarely recapitalize trough debt issuance, since they do not consider this aspect as relevant to attract new investors nor as a necessary instrument to increase their productivity.

Similarly, for MSMEs, commonly with sales inside of small market, the impact of the social responsibility it is irrelevant in the preference of the consumer, just as commercial campaigns and the image of the corporative brand; yet, they do recognize the importance to the growing future of their business. The big companies frequently have access to international markets where the fulfillment and implementation on these practices have an important monitoring for the consumer and the community [13].

VIII. CONCLUSIONS

Regularly both large corporations and MSMEs, agree on the importance of the Social Responsibility to increase their relationship with the employees; to decrease the conflicts and stress within the environment; basically in environmental issues and social compromises; securing their operation and supporting for a long-term.

To most companies the Social Responsibility can become a tool that increases their productivity and performance, or in their case to increase the investments, declare their company’s name position, increment the consumer preference, use the commercial marketing campaign and corporative image, secure their operation and sustainability in a long-term, administration of quality, improve the politics and relationships toward the human capital, reduce the conflicts with the stakeholders, and lessen the pressures of the environment.

As it can be seen, it is easier for the big companies obtain commercial gain from the application of the social responsibility, these practices can also create competitiveness to the MSMEs and, in a lot of cases, their implementation can be easy, as long as they raise the awareness about the economy virtues and benefits that can be brought. Here the
importance of analyzing the competiveness that creates the management of the Social Responsibility in the MSMEs, especially in the tourism sector.

REFERENCES


Juan M. Perusquia Velasco is from Mexicali, Baja California, Mexico. His major is foreign trade and customs. He received master in international trade, and PhD in business administration. He is the foreign trade coordinator at the School of Accounting and Business Administration of the Universidad Autonoma of Baja California. His research interests are social responsibility, corporate government, foreign trade.

Omar L. Valladares was born in Obregon, Sonora, Mexico 1965. He is a clerk from UNAM, MBA, University Cetys, and a PhD student in ITSON. He is the research professor of the Universidad Autonoma of Baja California. His research interests are social responsibility and strategic marketing.

Margarita Ramirez was born in Hermosillo, Sonora, Mexico, in 1976. She got the master degree in computer science. She is a PhD student in ITSON. She is a professor of the Universidad Autonoma of Baja California. Her research interests are system information and social responsibility.

Martha E. Lopez Regalado was born in Aguascalientes, Mexico, in 1959. She is a public accountant with a master’s degree in general management from the School of Accounting and Administration of the Autonoma of Baja California, Jose Vaconcelos and is a PhD student in University. Her research interests are social responsibility and administration.

Robert E. Zarate Cornejo was born in Lima, Perú in 1964. He got BA in economics, master of regional development and doctor of science economic. He is a university professor. His research interests are social responsibility and innovation and regional development.

Rocio Villalon Canas was born in México, D.F. in 1981. She is majored in international business with master in business administration. She is an international business coordinator at the Universidad Autonoma de Baja California. Her research interests are social responsibility and innovation and regional development.