Factors influencing the level of Social Responsibility of marine tourism companies and restaurants: The island of Fuerteventura

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Abstract: This research aims to analyse the factors that affect the level of commitment to Corporate Social Responsibility (CSR) of marine tourism companies and restaurants. This commitment can be conditioned by economic reasons, stakeholder pressure, difficulties in implementing socio-environmentally responsible actions, and adaptation to change, as reflected in the innovative activities of companies, as well as by the degree of collaboration with public and private agents. This study was carried out on the island of Fuerteventura. A Likert scale questionnaire with 39 items was designed to collect the data, which was processed using a combination of factor analysis and multiple regression analysis. The results show that innovation, stakeholder pressure, and economic reasons have positive effects on companies' commitment to CSR, while poor collaboration with public and private actors and implementation difficulties have negative effects. Given that this sector is highly regulated and depends on different public authorities to carry out its activity, collaboration with the public administration must be improved to reduce barriers for companies and their activities. Moreover, when an island's economy depends almost exclusively on tourist activity, it is essential to develop responsible tourism. This requires public authorities that organise and promote sustainable uses of the territory, while encouraging dialogue and facilitating mechanisms for private initiatives, as well as socio-environmentally responsible companies.

Keywords: Corporate Social Responsibility, marine tourism, restaurants, islands, island tourism, governance, Canary Islands

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Introduction

The development of island territories depends on their intrinsic characteristics and socio-economic structure. In general, islands are characterised by their dependence on certain productive and service sectors and often have a highly developed tourism sector that pulls in other complementary activities (Balli et al., 2018; Demir & Gozgor, 2018; Fernandes & Pinho, 2017; Grydehøj, 2019; Pelling & Uitto, 2001; Tonazzinni et al., 2019; Verreyne et al., 2019).

According to Connell and Taulealo (2021), this dependency situation has been aggravated by COVID-19, which has caused the demise of island tourism, with border closures and the loss of cruise ship tourism. The impact on tourism-related activities has been enormous. This raises complex questions over the future of tourism, the self-sufficiency of islands, and the diversification of activities that could contribute to the development of island tourist destinations.

Tourism is one of the key drivers of island development, but it has a variable impact (Brida & Pulina, 2010; Ivanov & Webster, 2013) which is more significant in small and medium-sized island territories (Bojanic & Lo, 2016; Seetanah, 2010). According to Sufranj (2011), the characteristics of island territories attract tourists, but, at the same time, these characteristics make islands vulnerable, among other reasons, because the tourism industry consumes scarce resources (land, water, energy) intensively (Briguglio & Briguglio, 2002; López-Gamero & Molina-Azorín, 2016). This situation causes a strong conflict between tourism development and sustainability on islands. Thus, many studies are focusing on the search for new forms of tourism governance and new socio-environmentally responsible relationships and behaviours (Baggio et al., 2010; Bagur-Femenías et al., 2015; Bramwell & Lane, 2011; Font & Lynes, 2018; Graci & Dodds, 2010; Hall, 2011; Ivanov & Webster, 2013; Manente et al., 2014; Polido et al., 2014; Seetanah, 2010). State and Bulin (2016) highlight that responsible tourism is mainly defined by its orientation towards natural preservation and minimizing negative impacts of tourist activity on the environment. Additionally, education, knowledge and informing, promotion of local culture, and ethical behaviour of all parties are also involved. Bernardo and Pereiro (2020) go one step further by reflecting on the social role of responsible tourism, business practices and their effects on communities, and the role of public authorities. These authors propose a unified theory for responsible tourism, based on accountability, sustainability, and behaviour constituting a new definition of ethical tourism practice.

Public authorities are also turning to sustainability strategies (Grydehøj, 2017; Hong, 2020; Petridis et al., 2017), although, at times, actions to turn an island into an environmentally friendly place can increase costs without increasing revenues and promote development that is not adapted to the socio-economic and cultural reality of the island. This leads to a reflection on what an island can or cannot offer, and whether

modifications to the socio-economic model are needed in pursuit of locally contextualised development that is potentially focused on adapting to sustainable development goals (Baldacchino & Kelman, 2014; Grydehøj & Kelman, 2017). Godfrey (1998) compares the position of the public tourism sector and the principles of sustainable tourism by highlighting the need for generous institutional support and more efficient integration and coordination with local stakeholders. Pasape et al. (2013) studied stakeholders' collaboration strategies towards sustainable ecotourism in Tanzania through stakeholder networks and public private partnerships. These authors reveal that the extent of public-private partnerships in ecotourism activities is neither well known nor formalized.

In this context, Corporate Social Responsibility (CSR) management becomes an issue based on the relationships between all of the actors operating in a given territory. This is where the CSR strategy is positioned, because it contributes to the sustainability of tourist destinations (Aguinis & Glavas, 2012; Coles et al., 2013) and, in general, to the objectives of sustainable development (European Commission, 2019), favouring the renewal of tourism development models in island territories (Grosbois, 2012; Lee, 2011). It is not only a question of environmental sustainability; sustainable tourism integrates socio-economic sustainability, complemented by an educational and local participation component (Higgins-Desbiolles, 2018; Lund-Durlacher, 2015; Mowforth & Munt, 2015). According to Rifai (2012), as the world faces greater economic uncertainty and new environmental challenges, a consensus is emerging among governments, businesses, and civil society regarding the need to establish a new, more sustainable global economic model in which CSR plays an important role.

Ibarnia et al. (2020) consider that there is unanimity among academics in considering innovation as a key factor in the competitiveness and development of all activities. However, there is no such consensus regarding the typology of innovations, as these have traditionally been associated with the need to solve technical problems. Another influential aspect is the link between innovation and firm size. On the one hand, innovation is associated with the entrepreneurial spirit that is characteristic of new, small firms, suggesting that the innovative activities of these firms are the most important determinant of their success. On the other hand, large firms have the advantages of their size to support the commercial development of new ideas, and the necessary financial resources to carry out experiments and prototypes or pilot operations. Ionciă et al. (2015) hold similar views: these authors indicate that some scholars question the importance of innovation in non-knowledge-intensive service industries, because they consider that innovation is usually related to science and technology. However, others recognise the importance of innovations in modernisation processes, product diversification, and improvement of information technology in the tourism industry as key success factors. In general, the idea that to survive in an increasingly competitive global environment, tourism enterprises, especially smaller ones, must differentiate themselves from their competitors by using innovation is becoming increasingly important.

Moreover, CSR itself is an innovative strategy, and its adoption enables the introduction of product/service and process innovations in companies (Rexhepi et al., 2013), which allows socially responsible companies to differentiate themselves from those that are not. In turn, the introduction of innovation requires that a company's human resources are trained accordingly (Álvarez González & González-Morales, 2014; Bocquet et al., 2013; Kim et al., 2014; London, 2012).

Another issue raised in the literature is that innovation success is linked to the business and destination's ability to establish collaborative networks between public and private actors (Brogaard & Petersen, 2018; Divisekera & Nguyen, 2018; Scott & Scott, 2015; Zach & Hill, 2017). Moreover, decisions affecting a tourism destination must be made among all stakeholders involved, so that these collaborative networks, supported by a strong institutional framework, can generate positive externalities for the sector and for the destination, in which stakeholders interact in pursuit of common goals for a sustainable development of the territory.

Massukado and Teixeira (2007) consider that companies have a positive attitude towards public-private cooperation that is identified by partnerships, common goals, and teamwork. However, authors such as Ducci and Teixeira (2010) or Melo Sacramento and Teixeira (2012) conclude that although cooperation contributes to the formation of social capital — and, despite its benefits — the obstacles most pointed out by companies when it comes to establishing these links are distrust and excessive bureaucracy.

Marine tourism and hospitality companies publicise their activities in order to have an effect on stakeholders (i.e., employees, customers, suppliers, local community, public sector, and the community at large). These businesses operate in tourism destinations with diverse regulatory and legal frameworks and sets of established social norms and values. In this context, they are under pressure in terms of employment, human resources policy, or occupational health and safety (Li et al., 2016; Solnet et al., 2014). The same applies to environmental aspects (e.g., solid waste, water and energy use, purification, respect for nature), as there are demanding criteria, especially in island territories, which require them to comply with specific standards (Arbulú et al., 2017; Tiago et al., 2016). Nevertheless, they participate in the circular economy; as an example, restaurants offer local, fresh produce and sustainable food for their customers, thereby reducing waste, energy consumption, greenhouse gas emissions, and using responsible eco-products, etc. Their motivation in undertaking CSR actions is to increase their profits and create value for society (Camilleri, 2017). Furthermore, CSR can help them build a positive brand image and reputation (Saeidi et al., 2015; Rhou et al., 2016). In this regard, Jung et al. (2018) indicate that CSR activities contribute to the formation of a company's image and facilitate adaptation to local markets, which reduces risks to the company. According to Wells et al. (2016), CSR also helps employees identify with the company's values.

Agudo-Valiente et al. (2017) indicate that a debate has emerged on the diversity of factors that help and the barriers that hinder the practice of CSR actions. Specifically, they point out two types of factors: those that are morally driven (holistic

interpretation), and those that are profit-driven (instrumental interpretation). Based on these two groups, these authors propose a classification into four categories of factors that determine the level of commitment to CSR, distinguishing between subjective and objective aspects of drivers and barriers. Companies not only perceive barriers generated by the net costs associated with the implementation of CSR actions, but also the opportunities that generate net benefits — however, all of these may be conditioned by the subjective or objective interpretation of CSR by the company's managers and/or owners. Agudo-Valiente et al. (2017) provide evidence that companies with higher CSR ratings have a higher level of subjective CSR drivers (integration of ethics into organisational culture, development) and a higher perception of objective CSR drivers (reputation management, lobbying, institutional framework), compared to companies with lower CSR ratings. Also, companies with lower CSR ratings have a statistically significant higher level of subjective CSR barriers (public relations exercise, philanthropy and fashion) and a higher perception of objective CSR barriers (availability of resources and difficulties in interpreting CSR), compared to those with higher CSR ratings. Specifically, in Spanish companies, the integration of ethical and sustainable development principles are the aspects of subjective CSR drivers most perceived by managers, while the objective CSR drivers most mentioned by managers are, in order of frequency: stakeholder pressure, institutional framework, and reputation management. By contrast, public relations, charitable behaviour, and philanthropy are the aspects of subjective CSR barriers most perceived by managers, while the objective CSR barriers reported by companies are availability of financial resources, time, and human resources.

According to Kim and Kim (2014), stakeholder support improves companies' long-term financial performance, just as a responsible image can also improve shareholder value (return on equity). Restaurant managers, for example, should not be narrow-minded about CSR; instead, they should view it as a strategic initiative that promotes the long-term success of their business rather than mere discretionary spending. Restaurants often engage in a variety of socially responsible activities (e.g., charity events, food donation, use of healthy ingredients), but they are still criticised for not paying enough attention to improving social welfare. Kim and Kim (2014) indicate that when a restaurant company's activities are perceived as socially irresponsible, shareholder value is reduced, so restaurant managers should not underestimate the negative impact of irresponsible activities or activities that may diminish CSR reputation. Socially responsible activities are sometimes considered an unnecessary burden because they are costly and do not cause immediate increases in profit margins. This study revealed the long-term economic value of CSR strengthening activities. Following this line, Lee and Heo (2009) show that restaurants with a CSR strategy have a positive impact on customer satisfaction and firm value. In a Mexican context, Ríos-Manríquez et al. (2017) show that CSR has great benefits for restaurants, from an increase in customer, supplier, and employee satisfaction to an increase in business productivity.

Graafland and Mazereeuw-Van der Duijn Schouten (2012) have tried to test the hypothesis that the main motive for introducing a CSR strategy is to make profits by increasing revenues and improving access to finance, but there are also intrinsic motives, such as altruism or ethics — although all of these motives may coincide at the same time. Mitrokostas and Apostolakis (2013) argue that the company assumes socio-environmentally responsible behaviour, because it contributes to the competitiveness of the company and the sustainability of the tourism destination. Font et al. (2014) point out that the main reasons why companies carry out socio-environmentally responsible activities focus on the fact that it allows them to reduce competitiveness costs, socially legitimise themselves, and promote a lifestyle, but that, especially in protected areas, social legitimisation and the lifestyle of the entrepreneurs have greater weight. Other authors, such as Huimin and Ryan (2011) or López-Gamero et al. (2011), consider that the effective implementation of a CSR strategy has important conditioning factors for the company, such as implementation costs, difficulties in dialogue with the community, the motivation of managers and employees, and the availability of economic, human, and time resources.

Ultimately, governance mechanisms involving CSR are based on innovation and public-private and private-private partnerships (Brammer et al., 2012; Brinkerhoff & Brinkerhoff, 2011; Garriga & Melé, 2004; London, 2012; Muñoz Mazón & Fuentes Moraleda, 2013; Scott & Scott, 2015; Wagner & Llerena, 2011). There is extensive literature on CSR, innovation, and public-private cooperation (Andrighi & Hoffmann, 2010; Bos-Brouwers, 2010; Brogaard & Petersen, 2018; de Curtis, 2008; Kim et al., 2014; Matías Cruz & Pulido-Fernández, 2012; Melo Sacramento & Teixeira, 2012; Rexhepi et al., 2013; Teixeira, 2012), but no studies seem to have integrated the three aspects in the same approach, and within an island destination characterised by a 'Biosphere Reserve' designation and other forms of environmental protection. Governance becomes a challenge when the availability of resources is limited. This is the case of many subnational island jurisdictions (Azores, Madeira, Canary Islands, Bermuda, New Caledonia, Falkland Islands, and French Polynesia, among others), marked by their remoteness from their markets of origin, scarcity of resources (land for development, energy, water, food), reception capacity, and socio-environmental fragility. The objective of responsible tourism renewal in such contexts requires a strategic evaluative analysis (Fernandes & Pinho, 2017; Seetanah, 2010; Sufrauj, 2011) and the collaboration of tourism companies with all stakeholders (Lee, 2011; Waligo et al., 2013; Zach, 2013).

Based on these premises, the aim of this research is to analyse whether the level of commitment to CSR of marine tourism and restaurant companies is conditioned by economic motives, stakeholder pressures, difficulties that prevent the implementation of socio-environmentally responsible actions, level of innovation, and/or degree of collaboration of the company with public and private agents. Therefore, the hypothesis put forward is that the factors that contribute positively to a greater commitment to CSR are the innovative and collaborative capacities of companies, as well as

stakeholder pressures, while economic motives and implementation difficulties perceived by the company contribute negatively.

Such objectives and hypotheses are framed in the Tourism Intelligence for Responsible Marine Tourism (INTURMAR) project (ProdID2017010128), which follows the guidelines of the 'Horizon 2020' Spanish Tourism Plan and the EU Blue Growth Strategy. The project and the interests of this work are aligned with priority areas 2.1a and 2.1b of the Canary Islands Smart Specialisation Strategy (RIS3): "Improving the competitiveness and productivity of the Canary Islands' tourism product" and "Productive diversification based on tourism", respectively (Gobierno de Canarias, 2013). The main objective of INTURMAR is to establish well-founded proposals for the design, implementation, and responsible management of the integrated product, 'Marine Tourism', taking into account its diversity, adaptation to environments, and its environmental, socio-economic, and socio-cultural impacts.

This article also contributes to the rationale behind the need for shared governance among the main stakeholder groups as a strategy for promoting innovation and improving quality of life. When an economy depends almost exclusively on tourism activity, it is necessary for the public administration to ensure and promote sustainable uses of the territory, as well as to encourage dialogue and facilitate mechanisms for innovation in the different processes of service provision. Business organisation and individual initiatives, however efficient they may be, cannot replace institutional responsibilities towards island society as a whole.

Material and methods

The study population consisted of 191 companies involved in marine tourism activities (121 companies) and restaurants (70 companies) on Fuerteventura, an island in the Canary Islands archipelago with a population of approximately 116,880 people. Due to the COVID-19 health crisis, 41 businesses had closed at the time of the fieldwork (28 marine tourism businesses and 13 restaurants), which represents the closure of 21.5% of the total number of businesses on the island, leaving the study population at 150 businesses. Of these, 32 companies took part in completing the questionnaire. Although the sample is small, the companies that responded to the questionnaire are companies that have remained in the market throughout the COVID-19 pandemic, which is an indicator of the strength of their strategies.

It should be noted that this study started at the end of 2019, so it has been developed during the global COVID-19 crisis. Due to this situation, many companies were closing down in the months that followed the collection of the information reported here. In the Canary Islands, the impact of the pandemic on GDP has been very high, affecting tourism service activities the most. It is estimated that the Canary Islands lost 8% of their GDP during the eight weeks of the COVID-19 lockdown and around 35% during the year 2020, with a consequent fall in employment (-40%). In terms of tourist turnover, there has been a sharp drop (-79.3%) compared to the situation in 2019 (Exceltur, 2021; Instituto Canario de Estadística, 2020). This

situation has begun to improve from 2021 onwards, as vaccination has been progressing. Fuerteventura has been one of the islands hardest hit by the crisis, as its GDP and the employment generated depend to a very high degree on the services sector. An example of this dependence can be seen in the island's data from 2018, a year in which 61% of GDP and 77.9% of employment were generated in the services sector (Note: this figure does not include the contribution of financial, real estate, professional and administrative activities) (Instituto Canario de Estadística, 2021).

To obtain information regarding which variables influence whether a company is socio-environmentally responsible and integrates a CSR strategy among its objectives, a questionnaire was designed using a five-choice Likert scale. The questionnaire and the percentages obtained are presented in Table 1.

For the selection of the scale items, 39 questions from the questionnaire used by González-Morales and Santana-Talavera (2019) and González-Morales et al. (2016) were used. These questions are based on the Instituto Ethos (2019) indicators on CSR, harmonised with the ISO 26000 guidelines and the Global Reporting Initiative's G4 standards, and adapted to the type of company under analysis. The 39 items include a series of questions focused on the assessment of a company's degree of commitment to CSR, the reasons for implementing a CSR strategy, the difficulties encountered in implementing CSR actions, the degree of collaboration with the public and private sector, and the types of innovation carried out in the last three years as an indicator of the company's degree of adaptation to change. A coefficient of .857 was obtained after applying Cronbach's Alpha as an index of internal consistency to the questionnaire. Based on the stated objective, and taking into account previous theoretical approaches, various descriptive and multivariate statistical techniques were applied, which are explained below. The software programme used was SPSS 21.

The results are approximated by a model obtained from a combination of multiple linear regression and factor analysis. The advantage of this model is to simultaneously explain the interrelationships between several latent variables or unobservable constructs that are obtained from observable variables. The model is summarised in the equation:

$$Y = b_0 + b_1 F_1 + b_2 F_2 + \dots + b_p F_p$$

Y = scores of the dependent variable; F_i = scores of the independent variables ($i = 1, \dots, p$) converted into factors; b_0 = constant; b_i = regression coefficients estimated using the least squares method with n observations measuring the influence of the independent variables converted into factors on the dependent variable ($i = 1, \dots, p$).

Table 1. Questionnaire on CSR in tourism marine companies and restaurants in Fuerteventura, with response percentages.

Evaluate from 1 to 5 the following questions (1 not at all important, 5 very important)

P.1. How much do you agree with the following statements about your company?	1	2	3	4	5
P.1.1) integrates CSR strategies among its objectives	12.5	3.1	12.5	18.8	53.1
P.1.2) its socio-environmental commitment is not limited to compliance with legislation	6.3	6.3	9.4	34.4	43.8
P.1.3) it is easy to be socio-environmentally responsible and to meet economic targets	28.1	15.6	15.6	18.8	21.9
P.2. Evaluate whether these reasons motivate you to implement a CSR strategy in your company:					
P.2.1) capacity to attract financial resources	25.0	12.5	25.0	18.8	18.8
P.2.2) increase in market share and/or access to new markets	21.9	15.6	18.8	18.8	25.0
P.2.3) improvement of the image and reputation of your business	6.3	0.0	6.3	28.1	59.4
P.2.4) competitive performance	21.9	15.6	34.4	9.4	18.8
P.2.5) legislation pressure (compliance with legal obligations)	3.1	18.8	21.9	12.5	43.8
P.2.6) reduction of costs and increase of income	50.0	12.5	12.5	3.1	21.9
P.2.7) demand or pressure from tour-operators, travel agencies, hotels, etc.	62.5	12.5	12.5	3.1	9.4
P.2.8) demand/pressure from customers	18.8	21.9	28.1	15.6	15.6
P.2.9) social pressure (local community, NGOs, etc.)	53.1	15.6	15.6	3.1	12.5
P.2.10) voluntary commitment of the management and/or ownership of the enterprise	6.3	0.0	9.4	15.6	68.8
P.3. Evaluate whether these aspects hinder CSR practices in your company:					
P.3.1) lack of information and/or knowledge of their human resources	43.8	0.0	21.9	12.5	21.9
P.3.2) lack of financial resources	18.8	6.3	18.8	18.8	37.5
P.3.3) excessive and/or complex regulations	9.4	18.8	15.6	12.5	43.8
P.3.4) lack of commitment of the owner and/or manager	81.3	9.4	0.0	0.0	9.4
P.3.5) lack of commitment of suppliers	31.3	12.5	25.0	12.5	18.8
P.3.6) lack of commitment of client companies (tour operators, travel agencies, hotels, etc.)	46.9	21.9	9.4	15.6	6.3
P.3.7) lack of trust in public administrations	15.6	9.4	21.9	9.4	43.8
P.4. Indicate the degree of collaboration that you have with your closest interlocutors:					
P.4.1) Autonomous Regions	68.8	6.3	15.6	0.0	9.4
P.4.2) Island Council	53.1	12.5	18.8	9.4	6.3
P.4.3) Town Hall	31.3	9.4	31.3	12.5	15.6
P.4.4) Business Associations	75.0	6.3	12.5	3.1	3.1
P.4.5) Business customers (tour-operators, agencies, ...)	37.5	12.5	21.9	9.4	18.8
P.4.6) Suppliers	15.6	3.1	25.0	21.9	34.4
P.4.7) Other companies dedicated to maritime-coastal tourism	43.8	0.0	25.0	18.8	12.5
P.4.8) Universities	65.6	3.1	21.9	3.1	6.3
P.5. In the last 3 years, to what extent has your establishment carried out any of the following innovation activities:					
P.5.1) introduced new products or services	12.5	0.0	12.5	18.8	56.3
P.5.2) improved products or services	6.3	0.0	15.6	25.0	53.1
P.5.3) improved procedures in provision of services	6.3	6.3	15.6	18.8	53.1
P.5.4) new production processes	34.4	3.1	21.9	18.8	21.9
P.5.5) new management systems	18.8	6.3	12.5	28.1	34.4
P.5.6) new business or marketing systems	18.8	0.0	9.4	31.3	40.6
P.5.7) new ways of organizing work	15.6	0.0	9.4	46.9	28.1
P.5.8) continuous training of staff to adapt to innovations	21.9	3.1	18.8	21.9	34.4
P.5.9) carrying out innovation projects	21.9	6.3	21.9	21.9	28.1
P.5.10) marketing consultancy contracts	68.8	6.3	9.4	3.1	12.5
P.5.11) collaboration contracts with other companies to innovate	59.4	3.1	12.5	6.3	18.8

The dependent variable Y measures the degree of a company's commitment to CSR. The independent variables have been converted into factors that measure the

overall result of each group of responses because the hypothesis of this analysis is linked to testing the effect that each of these factors has on the dependent variable. Once the factor analysis has been applied, six factors are observed. Factor 1 represents the reasons why the company carries out CSR actions and is subdivided into two: economic reasons (Factor 1_1) and reasons related to the pressure or demand exerted by stakeholders on the company (Factor 1_2). Factor 2 captures the difficulties that companies perceive in implementing socially responsible actions. Factor 3 is subdivided into two, reflecting the company's collaboration with public (F 3_1) and private (Factor 3_2) stakeholders, respectively. Finally, Factor 4 includes those items relating to innovative actions carried out by the company in the last three years.

The validity of the factor analysis was verified using Bartlett's test of sphericity and the Kaiser–Meyer–Olkin measure of sampling adequacy (KMO). The first tested the null hypothesis of non-correlation of the variables in the study population. If a high value is obtained, it means that there is correlation between the factors and the null hypothesis is rejected; in this case, it is possible to continue with the analysis as its values are suitable. With the second test, it is confirmed that the KMO index has values above .500 (see Table 2).

Table 2. Variables and factors for Multiple Linear Regression (MLR).

Variable type	Variables measured in the study and constitutive factors			
Dependent	Y = Level of commitment to CSR		Item P.1 (valor P1.1, P1.2, P1.3)	
Independent	Factor 1	Factor_1_1. Economic reasons	Item P.2 (P2.1, P2.2, P2.6)	KMO .732 Bartlett sig..009
		Factor_1_2. Reasons related to pressure or demand from stakeholders	Item P.2 (P2.3, P2.4, P2.5, P2.7, P2.8, P2.9, P2.10)	KMO .623 Bartlett sig..029
	Factor_2. Difficulties		Item P.3 (P3.1, P3.2, P3.3, P3.4, P3.5, P3.6, P3.7)	KMO .721 Bartlett sig..003
	Factor 3	Factor_3_1. Collaboration with public agents	Item P.4 (P4.1, P4.2, P4.3, P4.8)	KMO .699 Bartlett sig..046
		Factor_3_2. Collaboration with private sector	Item P.4 (P4.4, P4.5, P4.6, P4.7)	KMO .668 Bartlett sig..030
	Factor_4. Adaptation to change (Innovation)		Item P.5 (P5.1, P5.2, P5.3, P5.4, P5.5, P5.6, P5.7, P5.8, P5.9, P5.10, P5.11)	KMO .850 Bartlett sig..000

To obtain a Multiple Linear Regression (MLR) model whose variables are strongly related and significant, the Backward Stepwise Regression method was used, which introduces all independent variables at the beginning of the analysis and at each step eliminates the variable whose Fisher's F is not significant, thereby testing the null

hypothesis. The process ends when all p-values are significant, i.e., less than .05. However, as the objective is to test the weight that each factor has on the degree of a company's commitment to CSR, the results of the first model will allow us to assess this situation, achieve the objective of this study, and corroborate the hypothesis.

Results

The results of model 1 obtained from the MLR show the effect of the factors on the degree of a company's commitment to CSR (see Table 3). On the one hand, *innovation*, *stakeholder pressure*, and *economic reasons* have positive effects; on the other hand, *poor collaboration with public and private actors* and *difficulties encountered by the company* have negative effects. The variable with the strongest positive effect is *adaptation to change (innovation)*; its value indicates that one more point in this variable increases the level of commitment to CSR by 2.256 points. The variable with the strongest negative effect is *poor collaboration with the private sector*; its negative value indicates that one more point on this variable decreases the company's level of commitment to CSR by 1.409 points.

Table 3. Coefficients of the MLR model (Y= degree of commitment to CSR).

Model	Variables	Non-standardised coefficients		Standardised coefficients	t	Sig.
		B	Typical error	Beta		
1	(Constant)	10.875	.399		27.243	.000
	FACTOR_1_1	.966	.485	.311	1.992	.057
	FACTOR_1_2	1.103	.480	.355	2.297	.030
	FACTOR_2	-.552	.426	-.178	-1.296	.207
	FACTOR_3_1	-.265	.490	-.085	-.541	.593
	FACTOR_3_2	-1.409	.549	-.453	-2.567	.017
	FACTOR_4	2.256	.507	.726	4.446	.000
2	(Constant)	10.875	.394		27.621	.000
	FACTOR_1_1	.930	.474	.299	1.964	.060
	FACTOR_1_2	1.072	.470	.345	2.280	.031
	FACTOR_2	-.560	.420	-.180	-1.333	.194
	FACTOR_3_2	-1.444	.538	-.465	-2.685	.012
	FACTOR_4	2.161	.469	.695	4.606	.000
3	(Constant)	10.875	.399		27.232	.000
	FACTOR_1_1	.758	.462	.244	1.640	.113
	FACTOR_1_2	1.063	.477	.342	2.229	.034
	FACTOR_3_2	-1.318	.537	-.424	-2.455	.021
	FACTOR_4	2.076	.471	.668	4.404	.000
4	(Constant)	10.875	.411		26.446	.000
	FACTOR_1_2	1.251	.476	.403	2.628	.014
	FACTOR_3_2	-1.059	.529	-.341	-2.004	.055
	FACTOR_4	2.019	.484	.649	4.170	.000

Discussion and conclusions

The aim of this research is to analyse whether the level of CSR commitment of marine tourism and restaurant companies is conditioned by economic reasons, stakeholder pressure, difficulties in implementing socio-environmentally responsible actions, level of innovation, and degree of collaboration of the company with public and private actors. It was hypothesised that the factors that contribute positively to a greater commitment to CSR would be the innovative and collaborative capacities of companies, as well as stakeholder pressure, while economic motives and perceived difficulties for a company would contribute negatively.

The results indicate that, in the case of Fuerteventura companies, the hypothesis has been partially fulfilled. Both economic motives and stakeholder pressure contribute to an increase in companies' commitment to CSR, although the factor that contributes most to this increase is companies' innovative capacity. Owners and/or managers point out that their companies, client companies, and suppliers are committed to CSR. Moreover, they affirm that their human resources are informed and trained about the socially responsible actions that their companies plan to implement. However, the results also indicate negatively (with high percentages) certain actions of the public administration that hamper their business activity, valuing very negatively the excessive and complex public regulation and the lack of trust towards these public authorities. As regards collaboration with public and private actors, the results indicate an overall negative contribution. Particularly noticeable is the incidence of low collaboration with the public sector. In this sense, and agreeing with Ibáñez (1999) and Pasape et al. (2013), a greater involvement of the public sector would be welcome by focusing on the promotion and coordination of sustainability initiatives, within which the necessary standards and codes of practice for common actions would be established to be more effective, as well as establishing networks to strengthen public-private collaboration. These findings are important because they are a wake-up call for policy makers involved in responsible tourism, as the sector demands effective and efficient collaboration with all stakeholders.

For Muñoz Mazón (2009), the nature of the cooperation process between the agents involved in a tourism destination could be placed at two extremes. On the one hand, there is cooperation to manage a specific and temporary financial aid or allocation that can lead to ongoing relationships. On the other hand, there is cooperation as a development mechanism within a long-term local strategy, which modifies behaviour and achieves responsible commitments. In the latter case, public institutions have the ultimate responsibility to establish formal and informal collaboration mechanisms. In the case of Fuerteventura, it is necessary to foster these links that will allow the sharing of good practices among companies. In the research carried out by González-Morales et al. (2016), for the case of hotels in Fuerteventura, it was concluded that tourist accommodation establishments considered that the degree of collaboration was greater with private agents (client-companies, suppliers), perceiving their collaboration with public agents as having relatively low values.

However, despite the negative results, it was found that the closer the public authority is to the company, as is the case of the local council, the greater the relationship with it. In this aspect, this coincides with the results obtained in this research focused on marine tourism and restaurant companies. Subsequently, González-Morales and Santana-Talavera (2019) observed that this situation has remained unchanged and that this does not contribute to innovation in the sector. Indeed, innovation requires reducing the risks associated with it, redundancy in diagnostic and implementation tasks, and effectiveness in the combination of innovative ideas and actions, as expressed by Cowan and Jonard (2009), Nooteboom et al. (1997), or Zach and Hill (2017). This situation leads to governance challenges and low responsiveness to problems inherent in the uncertainty of tourism destinations, as well as a decrease in the capacity for collective bargaining with higher levels of the public administration, which is especially applicable in cases of much-needed renovation of destinations.

The important impact of innovation on the model outlined in this study has been reflected in other studies. Ionică et al. (2015) focused their analysis on travel agencies, concluding that innovation in the diversification and renewal of tourism products and processes of organisation, marketing, and promotion of tourism services have a very important impact on the efficiency and sustainability of the activity of these companies. Specifically, they observed that mostly incremental innovations, and especially the introduction of new IT systems, produced the best results. In our study, the introduction of new or improved products and services is also significantly important. Ko et al. (2018) state that innovation is associated with an entrepreneurial spirit that is characteristic mainly of small start-ups, which coincides with the characteristics of the firms analysed in this article, being basically small and medium-sized firms with a high degree of innovation. Another study conducted on the island of Tenerife by González-Morales et al. (2021) showed the influence of adaptation to change in marine tourism companies, as reflected in the innovations they have implemented in recent years. For companies that are highly strategic in terms of CSR, innovation in products, services, and processes is a way to improve their competitiveness and, at the same time, a way to contribute to sustainable development. Additionally, marine tourism companies are aware of their role within their community and their commitment to their partners, suppliers, consumers, and other related businesses. These results coincide with the case of Fuerteventura, given that most of the innovations focus on the introduction of new products or services, the improvement of existing ones, or the procedures for providing them. Another aspect on which both studies agree is the negative impact of the lack of collaboration with public agents. Given that this sector is highly regulated and depends on different public authorities to carry out its activity, it would be advisable for these companies to increase their collaboration with the public sector so that they can convey the difficulties that they must overcome when implementing certain lines of action, especially in terms of regulations.

Regarding the reasons why companies integrate CSR among their objectives, González-Morales et al. (2016) conclude that the most important motives are the voluntary commitment of the company's management and/or ownership, the

improvement of the company's image, and the reduction in costs. These results coincide with the responses in the case of the current study, especially in the level of commitment of the company's management or owner, and the positive effect that it has on the company's image and reputation.

The limitations of this study concern the number of companies that participated, which were interviewed in the first months of the global health crisis caused by COVID-19. It would be desirable to expand the sample in future studies to compare the responses of companies with and without CSR strategies. It would also be necessary to approach the study by taking into account other variables such as the age of the company, the size of the company, or the family or non-family nature of the company. It is also necessary to look more deeply into the actions carried out by these companies in order to qualify the results obtained in this research.

The COVID-19 crisis has affected Europe and has tested the resilience of the economic structure of its member states. In the case of Spain, with a structure highly dependent on the tourism sector, the negative effects have been evident and, in the case of the Canary Islands, particularly worrying. However, this situation should be seen as an opportunity to rebuild the sector as part of a socially responsible strategy.

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Conflicts of Interest

The authors declare that they have no conflict of interest.

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