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Corporate Social Responsibility and Sustainability in a Hospitality Family Business

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Abstract: The triple bottom line of sustainability has been the foundation to assess the overall performance of organizations in the hospitality sector. Family businesses are operating in a very competitive environment, and their practices are heavily scrutinised by stakeholders. This paper considers the value of action research in the field of family businesses in the hospitality sector through the prism of organizational learning. The focus of the research is to understand how a Scottish family business learns and implements corporate social responsibility and sustainability practices and how they embed the practices in their activities in a bed and breakfast. The family business used in this research is based in Paisley, Scotland. The use of action research enabled this research to follow a recurring spiral learning process of diagnosing, planning, acting, and evaluating to achieve organizational learning. The action learning contributed to re-thinking the communication between actors involved in the Scottish hospitality sector and family businesses to open a dialogue and produce norms and to contribute to knowledge about a new small-business social responsibility orbital framework.

Keywords: corporate social responsibility; sustainability; sustainable tourism; hospitality family business; organizational learning; action research; Scotland

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1. Introduction

In recent years, the triple bottom line of sustainability—people, profit, and planet [1]—has been the foundation to assess the overall performance of organizations [2]. The concept of sustainable development provides a holistic view of the 'development that meets the needs of the present without compromising the ability of future generations to meet their own needs' [3]. This concept integrates approaches to address the emergent economic development problems, such as sustainable cities and communities, responsible consumption and production, climate change, and reduced inequality clustered into the Sustainable Development Goals (SDGs) framework [4,5]. Debates on corporate social responsibility (CSR) have focused on the socio-political [6] and institutional infrastructure, along with strategic frameworks involving various regulatory authorities [7–12], and they have emphasized the unprecedented necessity to redesign organizational strategies. Likewise, the literature on sustainability significantly neglects the role of the learning and change process in implementing sustainable development [13]. The literature concentrates on instrumental aspects and new management approaches rather than emphasizes the dynamics of how such concepts and instruments can be fully implemented in family businesses [14]. Furthermore, embedded sustainability is not just a better environmentalist strategy; it responds to radically conscious capitalism that unifies the profit, environmental, and social spheres into a single integrated value creation [15].

Nevertheless, there has been growing pressure from stakeholders, such as governments and destination management organizations (DMOs), on small and medium-sized

enterprises (SMEs) and family businesses (FBs) of the hospitality sector to be more sustainable and socially responsible in their activities [16,17]. The increasing concerns about the environment and social problems have led to many enterprises adopting new operational and legal strategies. Emerging values and aspirations for sustainable business activity create articulation of interests between business and society [15]. However, empirical research about family businesses has not acknowledged their values and aspirations to deal with global issues, leading to rising expectations and increasing demand for low-cost and high-quality products and services [18,19]. Consequently, the literature on organizational learning in the family business is still limited when discussing CSR and sustainability [20].

Therefore, in light of the emerging ambitions of family businesses in the hospitality sector to engage in CSR, sustainability, and sustainable tourism, this paper aims to address three key issues. Firstly, the literature on CSR and sustainability does not substantially involve SMEs and FBs [21,22]. Secondly, the CSR and sustainability concept and practice have been neglected in SME and FB literature [16,23]. Thirdly, there is a gap in the literature regarding the use of action learning to understand organizational learning in SMEs and FBs [24–26]. To conclude, even if the findings of this qualitative research are not generalizable per se, the methods of how a Scottish family business learns, implements, and reflects on CSR practices can be a significant result from this inductive research towards the development of a wider understanding of the phenomenon. This study is particularly relevant in Scotland and to the Scottish hospitality sector, where FBs are the backbone of the visitor economy [27–29]. Finally, this research aims to provide a theoretical contribution in proposing the small business social responsibility (SBSR) concept as well as the SBSR orbital framework.

2. Literature Review

2.1. Family Business: Characteristics and Organizational Learning

There is a gap in relevant studies about the FBs in the hospitality sector and their approach to social responsibility [22]. Moreover, relatively little attention has been devoted to understand the nature of FBs and how they can embed CSR and sustainability practices in their business activities. Consequently, more research is needed to identify how CSR and sustainability have been understood and implemented in FB and how stakeholders (government and policymakers) can contribute to these processes [30].

A family business is an organization where ownership or management control rests with a family (or families) [31,32]. The family business system rests in three elements: ownership, family, and business [33] (see Figure 1).

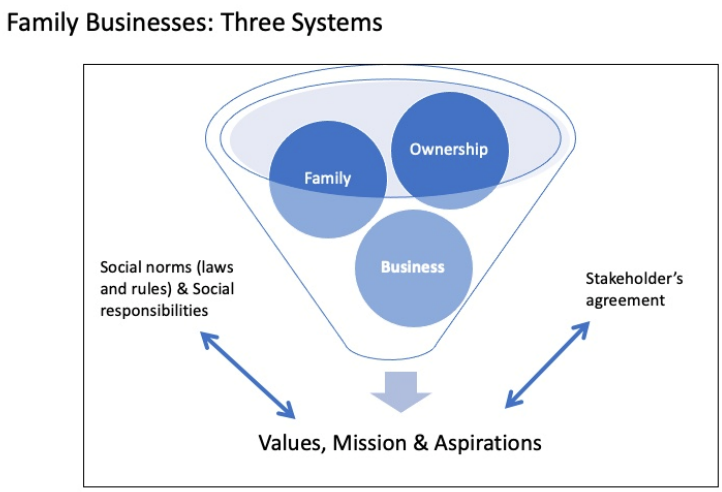

Figure 1. Adapted from Tagiuri and Davis [33] and Cummings and Worley [25].

Cummings and Worley [25] stated that the critical issues in family business are the interaction of these three elements, which cause a potential conflict of interests and managerial dilemmas, which impact organizational learning to identify changes and new niches. Growing the business and the family's wealth requires strategic planning, stakeholder's agreement (networks and trust relationships), and social responsibilities (economic, legal, ethical, discretionary) to sustainable growth and change [25].

According to Family Business Solutions [23], FB is defined as 'an operating business in which members of the same family have most of the power. This could be nuclear family (parents and kids), a multi-generational family (add in grandparents) or a network of families (a large extended family or clan)'. In the academic literature, scholars have investigated FBs based on assumptions of ownership and management [24,34], performance and successors [18], goals and objectives [24], family ecology theory [35], and family system theory [36]. Chua et al. [34] reviewed over 250 papers and identified 21 definitions of FB. They made several observations regarding governance, ownership, and management, which include the combinations of (i) family-owned and family-managed, (ii) family-owned but not family-managed, and (iii) family-managed but not family-owned.

Tagiuri and Davis [33] discussed the nature of the family business and how its organizational learning differs from non-family businesses. They noted that the decision making and control of the FB are taken over by the owner, who is part of the family, or depending on size, is controlled by two family members. This control means having at least 50% of the shares when compared to non-family businesses. Moreover, the ownership overlaps when family members become employees and possess simultaneous roles within the business and family setting. In contrast, Cummings and Worley [25] noted that FBs are part of the open-system model and should consider the external factors of the environment, such as political, economic, technological, social-cultural, legal, and environmental elements, that affect the organization directly or indirectly. These external factors generate input, which feeds the process towards the output system, creating learning opportunities to improve performance [37].

In terms of organizational learning, the family business literature highlights that organizational learning can improve family firms' performance and practices [20,26]. Learning through actions promotes innovative strategies for sustainable long-term goals in businesses. As noted, organizational learning occurs when individuals within an organization experience a problematic situation [38,39]. However, the dominance of a single-family member could make learning challenging and hinder the implementation of the business's new strategic direction [40]. This process is observed through the strong presence of an owner who controls managerial tasks and defines the organization's mission and goals [41]. A family business's primary aim is the welfare of the family. The owner, represented by one family member who governs and leads the business, might be unprepared for change or learning from experiences. Consequently, organizational learning towards transformational processes encounters resistance to change [38,42]. Corporate social responsibility (CSR) practice is definitely among the most effective transformational strategies in the hospitality sector in recent years.

2.2. Sustainaibility, CSR, and the Hospitality Sector in Scotland

Sustainability has become a global buzzword in many sectors, especially after the publication of the United Nations Sustainable Development Goals (SDGs) agenda 2030 [43,44]. Sustainability addresses three key areas: people, planet, and prosperity [1]. Sustainability is underpinned by an ethical principle that recognizes how what we do now in the present impacts and may be detrimental to future generations financially, socio-culturally, and environmentally [45]. The United Nations World Tourism Organisation (UNWTO) defines sustainability as the principles that refer to the environmental, economic, and socio-cultural aspects of tourism development and emphasizes that a suitable balance must be established between these three dimensions [11]. Sustainability is attributed as a

concept in which businesses have to draw strategies integrating economic aspects (finances, assets, resources); social demand (quality and equity of people, community and nations); and environmental issues (climate change and net-zero) [46]. Sustainability is another demand within business best practices for a long-term goal and promotes accountability and responsibility to a wide range of stakeholders.

The European Commission [7] states that CSR is when companies integrate social and environmental concerns in their business activities and their interactions with stakeholders. Corporate social responsibility is the vehicle for entrepreneurs to integrate economic, social, political, and environmental objectives into their strategic decision making [16]. Although many CSR definitions exist in the literature, only a few mention social responsibilities within SMEs and FBs [47,48]. Most scholars have noted that the misconception regarding CSR semantic 'corporate' exists for SMEs and FBs [49,50]. CSR semantics and practice are unclear in the literature [21].

The academic literature regarding CSR, sustainability, and sustainable tourism is extensive and complex [30]. There are more than 37 CSR definitions [47], some of which integrate corporate sustainability [51], which are also part of academic studies in sustainable tourism and sustainable development and are interpreted as sustainable tourism development [52,53]. There is an urgent need to debate the meaning of these concepts related to the tourism and hospitality sector and how small hospitality firms can apply them.

Mihalic [54] noted that the debate on the differences between CSR, sustainability, and sustainable and green tourism in small businesses 'seems unproductive because all converge and relate to the same pillars'. The scholar argues that a tool is required to understand, measure, and monitor the process of implementing sustainability in small hospitality firms. Economic performance is the highest priority in the hospitality sector, as measured by customer satisfaction, sustainable tourism public policy, tourism enterprise performance, tourism flow (volume and value), and the social and cultural impact on the community [55].

The hospitality sector is often criticized for its considerable footprint and its negative socio-cultural and environmental impact. Consequently, not much has been researched about the challenges in implementing the sustainability and CSR agenda by FBs in the hospitality sector. In Scotland, FBs in the hospitality sector play a key role in accommodating the increasing number of tourists visiting the country [56]. In 2015, Scotland received approximately 14.9 million visitors (overseas and domestic) on overnight trips, and the total visitor expenditure was over GBP 5 billion [27]. This sector has increased, and the Scottish government has a strategy for the country to become a first-choice destination by adding high-quality, value-for-money, and memorable customer experiences for guests [57]. A Scottish tourism framework was also developed to achieve economic tourism growth and turn Scotland's tourism assets into authentic experiences. According to the Scottish Family Business Top 100 report [28], family-owned businesses have contributed to the Scottish economy with employment levels generating GBP 1 billion of pre-tax profits and supporting over 103,000 jobs. This kind of enterprise contributes 11% to Scotland's onshore gross domestic product (GDP). It asserts that 'Family businesses are the backbone of the Scottish economy, yet they do not get the recognition they deserve as innovators and investors' [28].

In 2017, more than 68% of Scottish FBs were family-owned, and 35% were considered home-based [29]. There was a slight decrease in the family-owned businesses sector compared to 2016 when 73% were family-owned [58]. This change could be due to the increase of the Airbnb sector, where family-owned businesses are running home-based activities. Moreover, the hospitality sector is a crucial driver for tourism revenue [27].

In 2019, Scottish family businesses faced many challenges in the hospitality sector, such as implementing green policies, changes in business rates, and VAT that needs to be reduced below the standard rate of 20% on services supplied to tourists [59]. However, the Scottish government has the ambitious strategy to be the world leader in the twenty-first century with responsible tourism for a sustainable future. Guided by the strategy

steering group with representatives from the industry, public bodies, and partner organizations, the hospitality sector should overcome these challenges and fulfil this strategy [57].

Given the argument of the CSR and sustainability semantics and practice in literature, a gap exists regarding FBs. This paper focuses on an empirical study of a Scottish FB to determine how FB owners and staff understand and implement CSR and sustainability concepts and government frameworks and practices, and how stakeholders and policymakers contribute to FB growth and development.

3. Materials and Methods

This paper is an empirical study focusing on a Scottish FB in the hospitality sector. The qualitative method, using action research, is underlined by epistemological inquiry—how the real context (CSR and sustainability concept and practice in FB) is perceived and how the construction of knowledge intervenes in actors and lived experiences—and ontological views—the nature of reality, the real context, and social norms. Easterby-Smith et al. [20] also argued that it is essential to understand the concept of unit analysis which is the basic form of the sample, in this case, a Scottish family business.

The family business is a house hotel located in Paisley, Scotland, with 15 bedrooms. It employs over 15 staff with 9 permanent staff, of whom 4 are family members, and 5 are non-family members. Interviews with stakeholders were carried out to investigate their relationship with the FB regarding the support of and information transmitted by the Scottish government. Action research helped identify the social changes (i.e., norms, legal, and other environmental facts) affecting an FB and its sustainable growth. An initial plan was developed based on participant observation [60] and, by applying theory into practice during a specific period, agreed with the FB owner and the stakeholder participants.

3.1. Action Research (AR) Strategy—Methodology

Action research emphasizes the collaboration between researchers and practitioners [60]. AR differs from case study research in that action research is directly involved in planned organizational change. It intervenes by creating organizational change and simultaneously studies the impact of this change [61,62]. Furthermore, AR studies should consider the theoretical bases and select a research method to explain the validity and reliability of data [60].

Checkland's [63] FMA model considers the framework of ideas (F) upon which their methodology (M) draws the roles and takes part in the change or modifies processes that interact in some area of concern (A) to reflect and learn (Figure 1). In this study, Checkland's FMA model and the importance of researchers making the real problem situation explicit are considered.

Organizations are open systems [25], and business researchers consider AR as a way of empowering participants to learn from an intervention related to a 'problematic situation and the goals of social science by collaboration within a mutually acceptable ethical framework' [64] (area of concern A, in Figure 2). Greenwood and Levin [65] highlighted that AR can help connect theory and practice and use practical problem solving to generate knowledge (framework of ideas F, in Figure 2), while Baskerville and Wood-Harper [60] by acknowledging theoretical frameworks embedded by the nature of business and its problem domain (methodologies M, in Figure 2). Checkland [61,63] noted that to deal with complex situations within the organizational level, managers should reflect on practices that will generate new processes, which then becomes the source of enriched ideas that inform desirable and feasible changes, as presented in Figure 3.

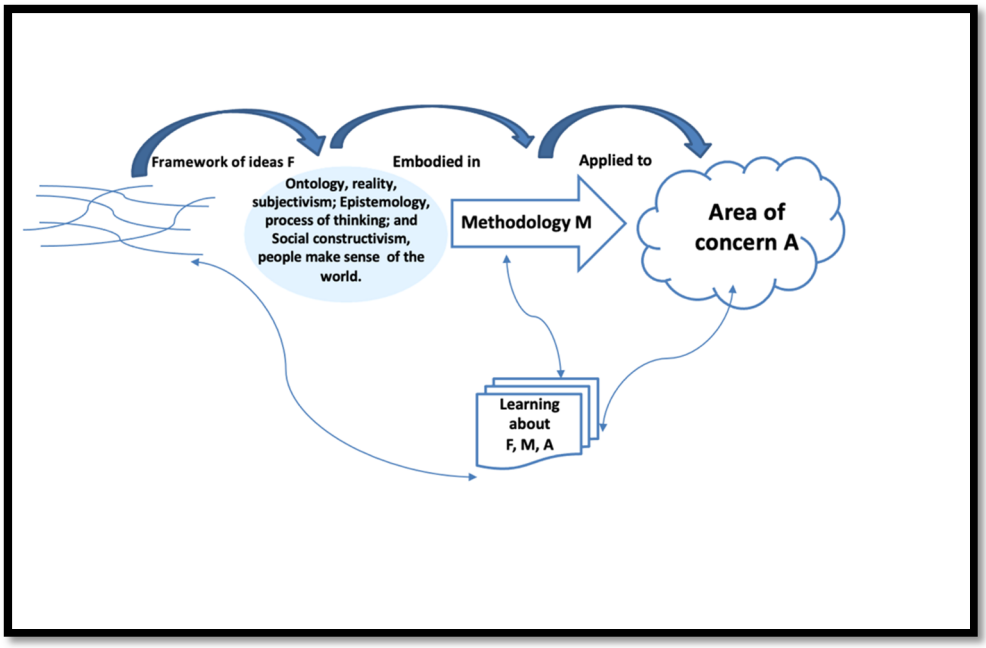

Figure 2. Elements relevant to any piece of AR.

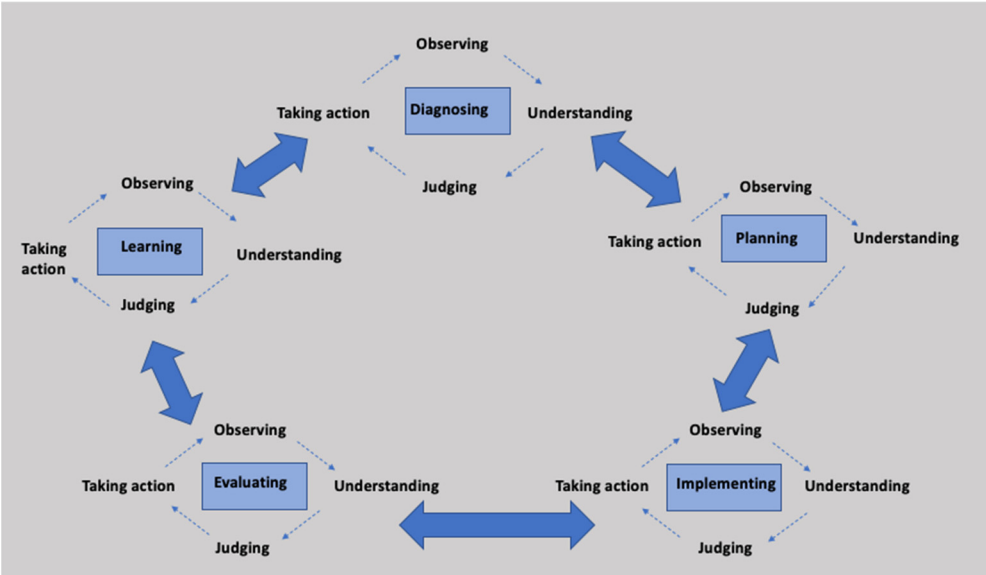

Figure 3. The cyclical process of action research adapted [63,66].

In the framework in Figure 3, the rationality of 'diagnosing' investigates and identifies business needs (i.e., observing and understanding), 'planning' targets underlying causes of a business's desire for change (i.e., judging), and theory is applied by 'implementation' (i.e., taking action). All phases are embedded by the 'learning and reflection' on the entire process to contribute to knowledge and organizational learning [66]. Cummings and Worley [25] highlighted that the researcher should acknowledge the organization's nature, characteristics, and background during the diagnosis phase. Therefore, AR works through a cyclical process that involves diagnosing a problem situation, planning action, implementing, and evaluating results that lead to the learning (i.e., individual and organizational) [67]. There is no learning without action and no action without learning [68]. This learning loop process of success or failure may contribute new inputs for new diagnosis [62,69]. AR aims to contribute to practical or real situations and social science

by learning and reflecting on practice [64] (see Section 4). Each phase of AR in this paper relates to a Scottish family business in the hospitality sector.

3.2. Collecting Data: Action Research and Diagnosis Phase

Cummings and Warley [25] highlighted that the diagnosis is the most complex phase to understand how the social system (i.e., the business and individuals) currently functions. It does so by collecting information, conducting analysis, and designing a plan to test the theory in practice. Therefore, diagnosis data were collected to assist with action planning. This phase centred on the observation and conversation amongst family-business (family and non-family) staff members to understand the problems of CSR and sustainability concepts and practices tied to business activities and the relationships between stakeholders. The diagnosis phase occurred between January 2017 and February 2018. This process was not rigid but was dynamic and flexible [70,71], considering the nature of the family business in the hospitality sector. The dynamics of the CSR components of economic, legal, ethical, and discretionary responsibilities and practice were observed within the initial phase.

Secondary data were evoked by examining internal reports, plans, and projects made available by the owner of a family business and other relevant local and national documents (Table 1). The selection of these resources was based on the data collected from the focus group and interviews with the staff members of the family business and stakeholder participants.

Primary data were collected using a wide range of techniques, including participant observation, semi-structured interviews with the staff members and stakeholders, and participant observation at events with stakeholders (Table 2).

Table 1. Secondary data sources.

Organization	Document
Renfrewshire Council (2017)	Renfrewshire Council Leadership Board—Visitor Plan 2018–2021 [72]
Renfrewshire Council (2016)	Renfrewshire Tourism Framework Progress—Brand Presentation [73]
The Scottish Alliance (2016)	Mid Term Review—Principle of the national strategy for Scottish Tourism [57]
The Scottish Government (2017)	Tourism—The importance of the tourism sector in the Scottish economy [74]
The Scottish Government (2018)	Tourism and Events Policy [75]
The Scottish Government (2018)	Definition tourism and the wider visitor economy—Tourism Scotland Economic Contribution [17]
VisitScotland (2018)	Accommodation Policy [76]
VisitScotland (2018)	Board Member Code of Conduct [77]
VisitScotland (2016)	Tourism Development Framework for Scotland—Role of the planning system in delivering the visitor economy [27]
UNWTO (2006)	Global code of ethics for Tourism—For Responsible Tourism [78]
Resource Efficient Scotland (2018)	Set up a Green Team [79]
Resource Efficient Scotland (2017)	Resource Efficient Scotland tools and guides—The ultimate guide on how to reduce food waste in the hospitality and food service sector [80]
Resource Efficient Scotland (2015)	How to plan and deliver environmentally sustainable events—A practical, useful guide for event organisers and suppliers [81]

Table 2. Primary Data.

Method	Information
Semi-structured interviews	Hospitality family business—house hotel: 12 interviews and 3 focus groups with family business' staff members included 9 permanent staff, of whom 4 are family members and 5 are non-family members; VisitScotland a regional manager and a quality tourism adviser; Renfrewshire Council: a Tourism officer; Resource Efficient Scotland, on behalf of Zero Waste Scotland: a manager adviser for green policies and a regional manager for the National Green Champion business network.
Participant observation with Family Business	43 weeks to observe the nature of the family business, concept, and practices of CSR and sustainability within business activities and stakeholder's support.
Participant observation with Resource Efficient Scotland	Meetings were scheduled and agreed with researchers, owner, and stakeholders to discuss and learn about the green toolkit and sustainability implementation cited in the policies, regulations, and websites for small businesses in the tourism sector. Two events as an observer to understand the business network and the support offered to small businesses in different locations, Angus and Renfrewshire—National Green Champion business network.
Participant observation with Renfrewshire tourism officer	Meetings were scheduled to improve the network between local businesses and the local council, to develop a network with the university and the local council to engage students in the tourism community strategy, and to learn the challenges in building business networks in Paisley.

Document analysis can provide evidence that may allow the researcher to build a connection between interviews and fieldwork [82]. Documents in Table 1 were used as a guide to starting the conversation with participants [83]. The discussion focused on their understanding of the documents and their access to such materials. Moreover, participation at numerous events, informal discussions, and meetings with other small businesses provided rich data. It confirmed the FB staff members' perceptions of the knowledge gap regarding CSR and sustainability concepts and practices and the lack of stakeholder's support and network for small businesses in Paisley. While gathering information, there was the opportunity to understand the challenge of family businesses and stakeholders to develop a business network in Paisley, learn about their experiences in implementing new processes, and interact with their challenges that enhanced the learning experience.

The primary data collection was first facilitated with FB staff members by identifying key stakeholders to ensure that the information gathered was appropriately balanced amongst participants. The data were analysed and reviewed weekly, concurrently with participant observation, informal conversations, interviews, focus groups, meetings, and analysis and discussion of documents (Table 1), to understand their perceptions and challenges of implementing regulations about CSR and sustainability established by the authorities' board. The FB staff were interviewed about their understanding of CSR and sustainability; how they received information about sustainability and CSR practices to be implemented in business activities; how they are involved in decision making; what challenges they have encountered in reaching support from the local council, VisitScotland, and Zero Waste Scotland; and what their views of tourism in Scotland are.

The volume of data collected during the AR cyclical process had to be reviewed, analysed, and revised and revisited with the owner of the FB during meetings. In AR, reflection is the key value that integrates action and research [84] and contributes to identifying the common themes emerging from participants' experiences. For this reason, a thematic analysis was conducted to search patterns in the data gathered (i.e., back-and-forth movement of the data) and the common themes emerging from the participants' input. The thematic analysis involves searching across a data set (i.e., interviews, document analysis, and participant observation) and finding key elements regarding the analysed issues [85].

According to Gioia et al. [86], when the researchers have the complete set of the concepts (i.e., interview transcript and participant observation notes), themes emerge (second-order), and these are connected or aggregated to the main dimensions to analyse and implement actions in a rigorous and quality process as illustrated in Figure 4.

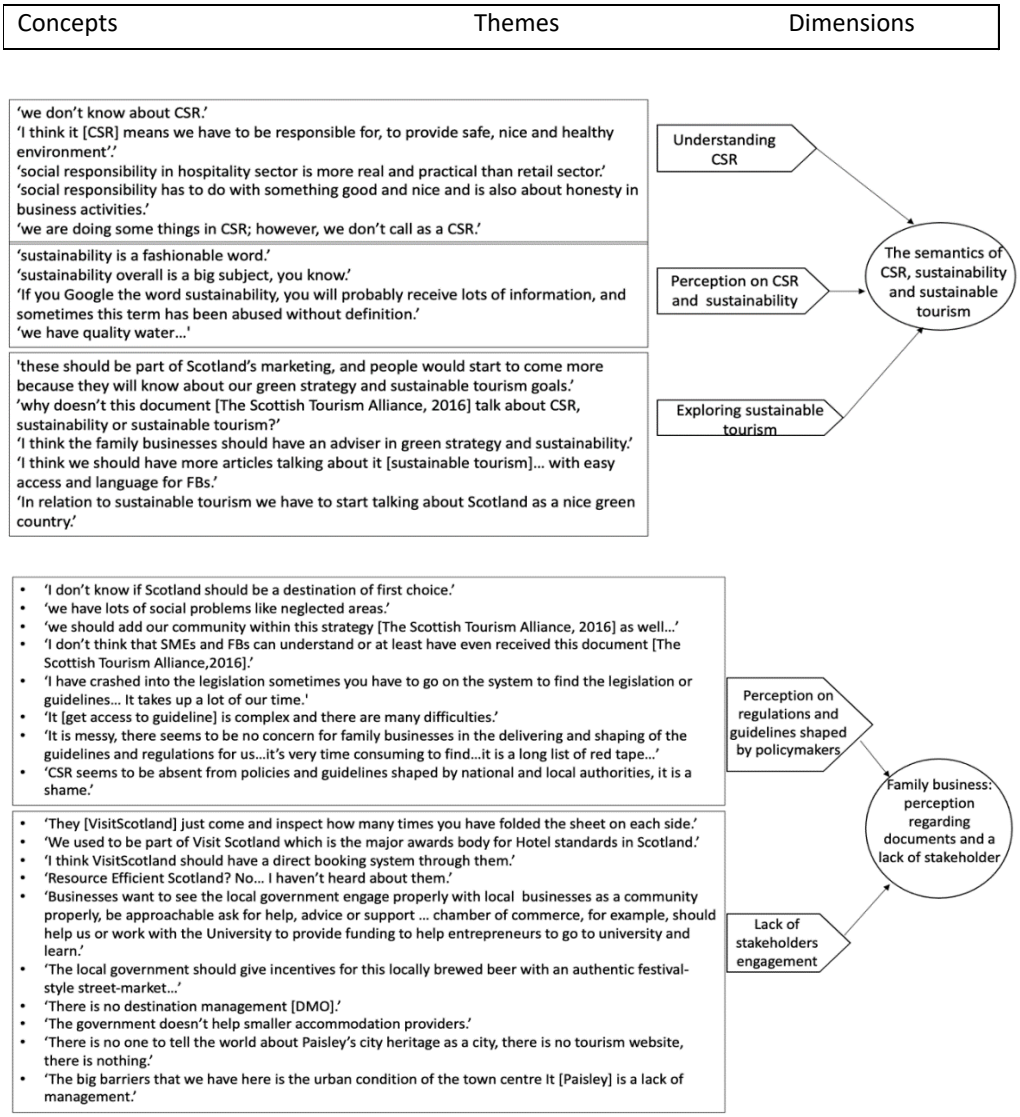

Figure 4. Data analysis.

The data reveal a conflict between the FB and its stakeholder regarding trust, communication, engagement, and support. Consequently, there is a misunderstanding about CSR and sustainability amongst participants based on an analysis of the documents (Table 1). The use of AR demonstrates that for the family business, the terminology and language used by policymakers related to CSR and sustainability and the lack of stakeholder support were the most significant challenges. In addition to including action as part of the cycle of reflection and learning, research themes are not static but are revised, and new ones are developed [61,87]. This paper aims not to present only the results of the data gathered but also to reflect on how the process of AR is relevant for family businesses.

4. Results

4.1. Validity of Findings

Action research is an iterative process involving researchers and practitioners acting together on a particular cycle of activities (Figure 3), including problem diagnosis, action intervention, and reflective learning [88]. In AR, Winter [89] argued that validity is not a fixed unitary concept but rather contingent construct processes and intentions of particular research methodologies and projects. The notion of valid findings often cannot be determined at the time of the action from which the findings are later derived. Checkland and Holwell [61] emphasized the importance of recoverability in action research studies instead of repeatability, an essential aspect of knowledge in social science. These findings are the lessons that have been elicited from the experience of the overall action research process.

4.2. Organizational Action Taken: Implementation Process

In AR, the researcher is required to be part of the implementation process. The action taken involves planning and implementation of one selection of action. To a large extent, it is determined by the demands of the situational analysis (Figures 4 and 5) and the participants [90]. Key actions emerged from the data collected (Table 1 and Figure 5—Situational Analysis).

Action planning is the phase in which a strategy is developed to improve or solve the primary problems identified within the diagnosis phase (Figure 3) [66,71]. Organizational action plans based on diagnosing processes drive individuals or groups to improve performance, change, and contribute to knowledge. In this context, action planning works collaboratively in a mutual space between researchers and participants of the organization and stakeholders [60]. Planning began with analysing the gathered data and the applied methodology. It then involved a discussion with participants (FB and stakeholders) and evaluating those changes when necessary.

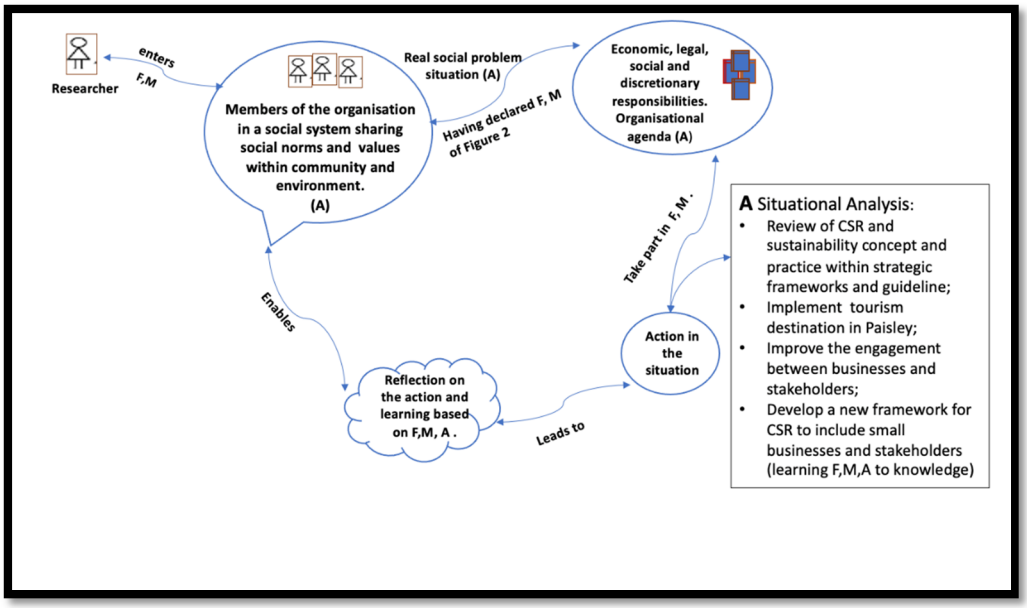

Figure 5. Action research—situational analysis.

During the action planning, a strategy addressing the key issues began to surface (Figure 5) through the collaboration between the researchers and the participants [60]. A situational analysis was presented to the respective participants by the researchers. This analysis concluded that providing a review of CSR and sustainability concepts and practices within strategic frameworks and guidelines (i.e., legal in Figure 5) would support FB

and stakeholders to implement both. Secondly, Paisley should have a tourism destination website, and a website was executed by the tourism officer and local council representatives (i.e., social and economic in Figure 5). Thirdly, by improving the engagement between businesses and the tourism officer (i.e., discretionary, economic, social in Figure 5); and introducing a new SBSR orbital framework to include small businesses and stakeholders (learning F, M, A, in Figure 1 to contribute to knowledge in Figure 6).

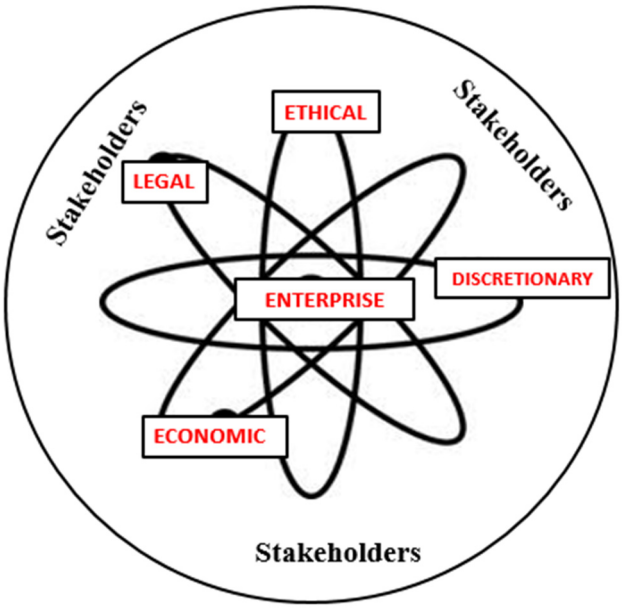

Figure 6. Small business social responsibility orbital framework (SBSR).

4.3. Appropriateness of Situation—Situational Analysis (A)

Researchers planned and delivered meetings with FB participants and stakeholders. The action planning was presented in meetings with the FB and stakeholders regarding the organizational agenda (Figure 5), norms and values, and the relationship between the FB and its stakeholders (local council, VisitScotland, and Resource Efficient Scotland). The regulations, guidelines, and strategic frameworks (Table 1) were used to shape the conversation to understand the semantics used by policymakers regarding how these could help the FB participants be informed and supported to implement them into their business activities. A discussion was developed during a focus group to understand better the FB's perceptions about some key documents, such as the Scottish Tourism Alliance (STA) strategic framework [57]. The STA strategic position has been developed in partnership with the Scottish government and tourism authorities to make Scotland the first-choice destination for high quality, value-for-money, and memorable customer experience delivered by skilled and passionate people [91]. A focus group with the FB owner and staff was conducted to understand whether this strategic framework could be achieved (Table 1), whether it is relevant to their context, how this information has been transmitted, and what kind of support this FB has received from the STA to fulfil the objectives stated in this framework. The FB owner noted that he had never seen it before. The owner pointed out that the Scottish SME hospitality sector has faced many challenges. For example, the quality of the service, economic and political issues, Brexit, sustainability, and engagement with stakeholders (e.g., at national and local levels) to provide excellent and authentic customer journey experiences as proposed in this framework.

In terms of the social and political context, the owner noted neglected areas in Paisley. The tourism officer recognized that the need exists to solve this problem, but 'who is responsible for' this and other 'priorities' seem to be a barrier to solving it:

> 'yes, I think it depends on who will look after this issue [neglected areas] related to a political point of view [local council] … so, I guess so many needs to be done, but what is the priority, and who is responsible for businesses or government? Businesses pay the government and local council to maintain local areas… For example, Edinburgh prioritized that, and some places are doing better than others … there is a recognition that it could be improved, but here it is limited'.

Brexit has been considered a threat in the hospitality sector, no clear information on the future exists, and there is a lack of trust in decision making. The owner reflected: 'we need to know what will happen with Brexit… For example, will there be new regulations for contracting staff?... employment definitely could be a problem with Brexit—for some businesses there could be stupid regulations'.

Furthermore, Goodwin [56] claimed that the idea of 'who is responsible for what' in tourism should be considered with businesses, communities, consumers, suppliers, governments, and individuals or groups involved taking responsibility for making tourism more sustainable. The scholar highlighted that responsibility is the process, and sustainability is the outcome in tourism [56]. Furthermore, this study was conducted before the COVID-19 pandemic became one of the most significant challenges to this sector [92].

Based on the collected data, there is a lack of meaningful relationships between the local council and VisitScotland in the last five years, as well as a lack of a tourism forum and officer in this region (a tourism officer was appointed in 2017). Therefore, action planning also had to consider that such problems were based on poor communication between the actors involved in the tourism industry. Furthermore, information for family businesses about workshops, training, and conferences was lacking, as noted by a VisitScotland staff member:

> 'we have not been active enough in Renfrewshire [Paisley] … I think Renfrewshire [Council] has many communication problems… [there is a] lack of focus on tourism in this area… so, we need to be involved in more partnerships… I am hopeful that with the tourism officer coming, it will be taken to a different level… put the focus on tourism and start building networks again'.

A lack of communication may rest on the importance of stakeholder proximity and 'the degree to which managers give priority to competing stakeholder claims' [93].

Lahdesmaki et al. [21] argued that the social proximity for small businesses' perspectives has been influenced by their local embeddedness or multiple relationships that the owner-manager and stakeholders share beyond the business context. The social proximity influences decision making and the managerial urgency of stakeholder interests. The success of a small business relies on local stakeholders due to the nature of small business owners developing a mix of close and personal relationships with them [22]. The action planning considered the owner's suggestion that the Scottish government should facilitate access to the information and provide support and training to SMEs, which would help small businesses to reduce the time needed to apply regulations and fulfil guidelines by themselves. A lack of knowledge about these regulations may be an impact on the growth of the SME. The owner commented that

> 'I made mistakes twice, you know… I have sometimes crashed into the legislation, but it was just to try to find a way … that's what happens until you get more experience … you have to go on the system to find the legislation or guidelines … It takes up a lot of our time'.

The implementation process also had to consider issues related to the lack of focus on sustainability in the regulations analysed and the limited understanding of CSR by businesses and stakeholders. The owner of the business, for example, viewed sustainability as a fashionable concept that is used in many guidelines without a clear definition or language appropriate to SMEs.

Moreover, the owner highlighted that in 2013 the Scottish government [94] imposed regulations on SMEs to be sustainable in their business activities. The owner showed that they were aware of recycling, food waste, disposal, energy, and water saving and were willing to implement these actions as established by the government agenda [95]. The action planning revealed that the FB has faced 'challenges in applying these regulations, due to the lack of time, resources, and support and a misunderstanding of these concepts and a lack of access to information' (FB owner). The owner agreed that implementing the environmental strategy can be a source of economic impact; however, they did not receive support to apply for them. No measuring tool exists to help businesses evaluate and understand the process of best practices in the tourism sector. Economic performance is the highest priority in the hospitality sector, as measured by customer satisfaction, sustainable tourism public policy, tourism enterprise performance, tourism flow (volume and value), and the social and cultural impact on the community (the European Tourism Indicator System, 2016). As Mihalic [54] argued, a tool is still required 'to understand, measure, and monitor the process of implementing sustainability in small hospitality firms'.

Therefore, a situational analysis was presented to the participants (Figure 5) that offered the opportunity for enhancing learning. Action research allows researchers to be involved in the implementation process and actively participate in some form of change in a system [96]. For Susman and Evered [66], the action taken involves selecting and implementing one of the courses of action considered in the previous stage.

5. Discussion

5.1. Reflection on Practice

Reflection on practice is a central concept used in the social sciences to explore and understand the relationship between researchers and the research object [67,71]. In AR, reflection is the fundamental core value that integrates action and research. The researcher is part of the research settings, and the gathered data are embedded and interpreted within the AR cycle. In the reflexive analysis, the researcher discusses the reality of the social context to change (i.e., the issues presented in action planning) and the reflection on practice amongst participants involved [97].

The reflective evaluation outcomes were developing a regional business network including the tourism officer and other hospitality and tourism businesses to engage participants in the new strategic plan for tourism in Renfrewshire. A key aspect was the lack of a clear tourism destination channel. As a result, a new website, 'Visit Paisley', was launched to provide both locals and tourists information about events, venues, hotels and accommodation, attractions, and heritage centres.

In the neglected areas reported by the owner, actions were taken and implemented—a letter to the local council co-written by the researchers and the owner. Changes in the vicinities were observed by the researchers within a month after the letter had been sent. Moreover, the discussion covered regulations and policies on sustainable tourism using effective managerial tools available at the Resource Efficient Scotland website. The owner learned and applied some of these tools. The owner commented that

> 'all these tools are efficient and must be applied, for example, recycling saves money, saving energy on heating [measure and monitor your energy], how to write environmental policy, and staff engagement toolkit … for example, staff should be involved and trained. It is about CSR, and it is important for us to be sustainable … and also those actions can impact the local community and the environment … as the hospitality sector, we must consider these'.

Consequently, the reflective evaluation of the collected data regarding the CSR terminology, concept, and practice was not well understood by the FB and stakeholder participants. The secondary data (Table 1) and the CSR pyramid framework, drawn by Carroll [46], began to reflect. Both were reviewed by researchers, the owner, and stakeholder participants. The results of this evaluation open a dialogue to contribute to practical

knowledge. The word 'corporate' seems to be removed from the FB context, and it cannot be transferred to small businesses.

Hence, this study suggests emphasizing the importance of adopting the term 'small business social responsibility' (SBSR; [98]) and filling the gap in the CSR framework for SMEs and FBs [22]. Moreover, an SBSR orbital framework was developed with evidence from the AR data collection, reflection, and evaluation phases, and an analysis of the secondary data is shown in Figure 5. The word 'orbital' is used as a metaphor for a complex and dynamic system that illustrates the network or web with multiple spheres that connect the structure by dialogue, interaction, and negotiation [99] at the same level of importance and urgency.

The SBSR consists of four components—economic, legal, ethical, and discretionary—which are dynamic and work consistently and interconnectedly within each sphere. Moreover, rather than the hierarchical pyramid [100], the SBSR orbital framework is based on a social and complex system that works concurrently and interactively to meet the family businesses' demand. Furthermore, the enterprises are situated in the middle of the sphere, with all components running and involving the entire organization in a dynamic process. The concept of the SBSR orbital framework model underlines the logic of the small business, how it operates, and how it creates value for its stakeholders. In other words, the SBSR orbital framework involves external and internal stakeholders as essential participants in businesses due to the level of interest, expectation, support, and power that each stakeholder has within or outside the enterprise. Due to the nature of FBs that must deal with all of these responsibilities simultaneously, the importance should respond to social, legal, economic, and ethical demands from stakeholders. For example, if one sphere stops running its route, this would bring consequences to the other spheres. If the enterprise fails to meet its legal responsibilities, the legal sphere will impact the ethical responsibility.

Consequently, the ethical sphere will impact the economic sphere, making all responsibilities decline. If small businesses do not fulfil their legal responsibilities, the ethical sphere will fail and create a lack of trust by stakeholders; consequently, the economic component would be affected by a decline in sales. In the discretionary sphere, responsibilities and actions are considered by owners daily and occur within the local community where small businesses are usually involved. Since the spheres are interconnected, responsibilities have the same level and are of equal importance.

Overall, AR does not 'produce law-like generalizations from involvement in a single situation' [63,87]. Therefore, AR allows researchers to determine whether the action proved successful or not and develop further knowledge about the organization and the validity of relevant theoretical frameworks [60].

5.2. Reflection on Learning

The AR cyclical process encompasses action learning (AL) that involves taking action and reflecting upon the results [67]. The reflection of the resistance to change in the FB was noted. The owner faced challenges to change during the action planning and the implementation of new processes. Family businesses are driven by owners who control, manage, and have the power to allocate resources and merit regarding stakeholder priorities by the owner-manager's own interests [101]. The owner might be unprepared for change or learning from experiences, and as a consequence, the organizational learning towards transformational processes encounters resistance [38,42].

Although changing internal processes has been considered a challenge for this owner, the learning process has been acknowledged. The owner perceived and changed his thoughts about accreditation with the DMO, achievement of green certificates, and implementation of green policies. He recognized that the certification could influence guests' choices in accommodation for people who are committed to social and ethical responsibilities in the hospitability sector. The owner suggested that the local authorities and the national government should provide more precise information and forms to

achieve awards, certificates, and green policies on one website. Moreover, there is evidence that extra support is needed to facilitate access to information and support the application for awards [98]. The owner understood the importance of developing a business plan and building formal communication through staff training. Furthermore, meetings with stakeholders have been scheduled as a starting point to create a more effective network. The owner articulated that:

> 'this research project, we have learnt a lot about CSR, sustainability, green strategy, and how to implement and understand the theory … the staff training materials were helpful to improve service and quality and build awareness of being more socially responsible in our activities … also being effective in waste management and understanding the regulations … also to make a business plan using the four CSR responsibilities'.

Moreover, the owner learnt and applied some of the tools available on the Resource Efficient Scotland website. The owner remarked that:

> 'all these tools are efficient and must be applied, for example, recycling saves money, saving energy can save money, and so on … for example, staff should be involved and trained, especially the management staff in the saving energy. CSR is important for us to be sustainable … and also those actions can impact the local community and the environment'.

Learning is an ongoing process. The knowledge gained in the action research and whether the action was successful or unsuccessful is reflected in the organizational structure and norms to reflect the new knowledge. The additional knowledge may provide foundations for diagnosing in preparation for further action research [60].

6. Conclusions

This article has theoretical and practical contributions. On a theoretical level, this study addresses a significant gap between theory and practice. The CSR semantics and practice are forsaken from family business literature. The theoretical contribution to this study is fundamental to CSR and sustainability literature, with scholars arguing about the necessity to develop knowledge related to SMEs and FBs [21,22,48,49]. This study suggests emphasizing the importance of adopting the term small business social responsibility (SBSR) and using the SBSR orbital framework (Figure 6) to fill the gap in the CSR framework for SMEs and FBs [21,22,98].

The researchers and participants involved in this study also recommend that the Scottish government and authorities in the tourism sector consider reviewing and undertaking the code of ethics established by the World Committee [78] in their guidelines for tourists and the hospitality sector. As a result of this, CSR, or SBSR, should be instrumentalized by political and organizational structures through vertical policies [102] by implementing guidelines and regulations to explain sustainability, CSR/SBSR practice, and other concepts to small businesses. There is a concept of sustainability, but CSR has been perceived as a marketing strategy rather than a strategic process to integrate social and environmental aspects to interact with stakeholders in business activities [103]. This process could be a key driver for sustainable business practices that affect cultural values towards a new standard for businesses.

The need exists to further discuss and extend this dialogue with other stakeholders and other business sectors in Scotland to understand how CSR could implement policies and regulations [7–10,12]. If incorporated into policies, regulations, and guidelines, CSR will help the Scottish government and authorities in tourism to achieve their strategic goals, such as to be known as a first-choice destination and to offer an authentic experience and customer-centred journey [91]. The Scottish tourism sector has been a cornerstone in economic growth; however, a need exists to implement vertical policy and improve communication between stakeholders and businesses for the Scottish tourism industry's improvement, development, and welfare.

This paper also has a practical contribution and applies action research theory into the practice of family business and their organizational learning. Therefore, the FB's and stakeholders' challenges were considered, and actions planned and delivered. At the implementation level, actions helped solve issues presented in the situational analysis (Figure 5). The learning process was observed and reflected by researchers and participants. Family businesses are inserted within local communities, and they interact with residents and stakeholders, bringing a mix of intrinsic and extrinsic relationships by reciprocity. They share information and often have close and personal relationships, and this close interaction is differentiated from those formed by large organizations [22]. The mutual relationship between an FB and its stakeholders seems to be a challenge in terms of trust. A lack of engagement and cooperative networks is an issue, and ethical and moral responsibilities are brought to the forefront.

The researchers acknowledge limitations. Considering the nature of the FB, using the AR method was considered a challenge in terms of its applicability during the peak season and in reviewing family decision-making processes. However, the ability of the researchers to become part of the process and be immersed in the organization may provide a framework for evaluation and future learning [104]. The social system sharing social norms and values within the community enriched the opportunities for reflection at each AR stage to action learning.

Finally, in this study, the narrative went beyond CSR/SBSR and sustainability practices and organizational learning; it uncovered the significance of stakeholders and policymakers to open a dialogue and produce norms that could be applicable for small and family businesses. Vargas et al. [102] noted that sustainable development implementation is not straightforward and requires a contribution by different actors. One of the instruments to implement social responsibilities (e.g., CSR, sustainability, and sustainable development) is policy frameworks at international, national, and institutional levels. The SBSR framework could be tested and discussed further and should consider cross-cultural perspectives, different countries, or other locations in the UK.

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