

Corporate Social Responsibility Activity and Reporting in Singapore Hospitality Sector

Abhishek Bhati¹ and Eunsun Ryu²

¹The University of Newcastle, Australia

²James Cook University

Email: abhishek.bhati@newcastle.edu.au, eunsun.vryu@my.jcu.edu.au

Abstract— Corporate Social Responsibility (CSR) has become increasingly important in the global hospitality sector, with Singapore emerging as a unique context for understanding its implementation. This research examines CSR activity within Singapore's hospitality industry, employing a content analysis involving a review of websites and sustainability reports on the websites from 159 member hotels of Singapore Hotel Association. The study explores the different dimensions of CSR, focusing on stakeholder influences, initiative scopes, and implementation challenges. The research reveals that only 9% of properties provide comprehensive sustainability reports, indicating a limited CSR maturity. Key CSR activities include energy conservation, water management, and environmental protection, predominantly driven by governmental regulations and international sustainability standards. Alignment with Sustainable Development Goals (SDGs) demonstrates a strategic approach to CSR, with significant emphasis on economic growth, responsible consumption, and climate action. The findings highlight Singapore's distinctive top-down governmental approach to CSR, characterized by financial incentives, regulatory support, and a tripartite stakeholder engagement model. The research contributes critical insights into CSR practices in an Asian context, identifying challenges such as inconsistent reporting, measurement difficulties, and limited comprehensive engagement. By revealing these nuances, the study provides a foundational understanding of CSR evolution in Singapore's hospitality sector and offers recommendations for more effective reporting of sustainable business practices.

I. INTRODUCTION

Corporate Social Responsibility (CSR) has emerged as a critical strategic imperative for businesses globally, transcending traditional profit-centric models to encompass broader social and environmental considerations. In the rapidly evolving hospitality landscape, Singapore presents a unique context where economic development, governmental policies, and stakeholder dynamics intersect to shape CSR practices. As a major global hub for transportation and tourism, Singapore's hospitality sector stands at a crucial intersection of economic performance and sustainable development. The significance of CSR in this sector is underscored by the industry's substantial ecological footprint and growing consumer expectations for responsible business practices. With tourism contributing significantly to Singapore's economy, understanding the nuanced implementation of CSR becomes paramount. This research explores the multifaceted dimensions of CSR within Singapore's hospitality sector, examining the influences of stakeholders, the scope of CSR initiatives, and the challenges encountered in their implementation [1,2]. By critically analysing the current CSR landscape, this study aims to provide insights into how hospitality organizations

in Singapore are navigating social responsibility, balancing economic objectives with environmental stewardship and community engagement. The research contributes to the emerging discourse on CSR in Asian contexts, particularly highlighting Singapore's distinctive approach to corporate social responsibility

CSR AND STAKEHOLDER ENGAGEMENT

Stakeholder theory has emerged as a fundamental framework for understanding corporate social responsibility (CSR) in the tourism industry, particularly in the context of Asian economies. This theoretical perspective challenges traditional profit-maximization models by emphasizing the intricate relationships between businesses and their diverse stakeholders [3,4]. The theory's core proposition suggests that organizational success depends on effectively managing relationships with all stakeholders who can influence or are affected by business operations [5]. In the tourism sector, stakeholder theory provides a crucial lens for examining how businesses navigate complex relationships with multiple parties, including local communities, environmental groups, government bodies, and industry associations. This perspective is particularly relevant given tourism's significant social and environmental impacts on host communities [6]. The theory advocates value creation that extends beyond traditional shareholder benefits, encompassing both direct stakeholders who actively support business operations and indirect stakeholders affected by tourism activities [3,7]. Singapore's tourism industry exemplifies a unique application of stakeholder theory through its tripartite collaborative model. This approach involves coordinated efforts between businesses, labor unions, and government agencies, demonstrating how stakeholder engagement can be institutionalized within specific cultural and political contexts [8]. The Singapore model highlights how stakeholder theory adapts to local conditions while maintaining its core principles of inclusive value creation and ethical business conduct. Recent research emphasizes the strategic importance of stakeholder management in tourism operations. Studies by Arsic and Nikolova (2017) [9] demonstrate how prioritizing stakeholder interests positively influences corporate social performance (CSP), while Taghian et al. (2015) [10] highlight the necessity of systematic stakeholder interest assessment for effective strategic planning. This body of research underscores how successful tourism enterprises must balance competing stakeholder demands while creating sustainable value [11]. The evolution of stakeholder engagement in tourism contexts reveals two critical premises that contrast with traditional business models: first,

the obligation to consider a comprehensive range of stakeholders beyond immediate business partners, and second, the recognition of ethical responsibilities that transcend pure profit motives [6]. These principles particularly resonate in tourism, where businesses must often reconcile commercial objectives with community interests and environmental preservation. Contemporary applications of stakeholder theory in tourism emphasize the importance of institutional frameworks in shaping stakeholder relationships. This is evident in Singapore's approach, where socio-political and cultural norms significantly influence how tourism businesses engage with various stakeholders [8]. The theory thus provides a valuable framework for understanding how tourism enterprises can effectively manage stakeholder relationships while contributing to sustainable development goals [11].

CSR IN SINGAPORE

CSR is when companies voluntarily incorporate social and environmental considerations into their business operations and interactions with stakeholders [12]. In other words, CSR involves treating all stakeholders, both within and outside the company, ethically, responsibly, and inclusively, aiming to raise living standards while maintaining corporate profitability and environmental care [4]. This suggests that CSR not only plays a pivotal role in engaging stakeholders but also has the potential to drive innovation, serve as a marketing tool, and align with a brand's strategy [13]. By doing this, companies can create a positive brand image that resonates with stakeholders and enhances their perception of themselves as consumers. This approach consistently demonstrates that a brand evoking positive feelings can have a significant impact on how stakeholders view themselves in their consumer roles [13]. Additionally, the term 'sustainability development' is defined as the interdependence of human advancement and environmental responsibility, aimed at securing the welfare of future generations [13]. Singapore, as a major global hub for transportation, travel, and tourism, places significant emphasis on addressing the social and environmental impact of the hotel and hospitality industry, with particular attention to its ecological footprint [14]. Despite the economic benefits of the hospitality industry, its social and environmental impacts receive less attention compared to industries like mining, chemicals, and manufacturing [14]. According to Beasley (2018)[15], Singapore lacks eco-certified hotels listed by ethical platforms like Bookdifferent.com and TripAdvisor's Green Leaders program. These issues extend across Asia, with only 0.9% of its hotels holding third-party "green" certifications, as reported by Green Hotel World (Beasley, 2018)[15]. Hotels (a part of the hospitality industry) are known as the greatest consumers of resources and are closely tied to various types of waste, such as food, water, and electricity [12]. Water is a critical resource for the hotel industry which has been taken for granted as a low-cost renewable resource [16]. In 2001, water consumption in Singapore's hotel sector reached 6.56 million m³, equivalent to 1.44% of the national potable water use, based on 12.15 million hotel guest nights and an average water use of 0.54 m³ per guest night [16]. By 2017, it had risen to approximately 15.13 million cubic meters, accounting for 3.03% of the national potable water use [16]. Considering this, Singapore recognizes the importance of addressing these impacts and promoting responsible

practices within the hospitality sector – 71% of global travelers express a desire to engage in more sustainable travel practices in the future [17]. Hence, there are strategic opportunities for improving resource acquisition, usage, management, and control in the hotel industry. These opportunities encompass various aspects of hotel operations, including energy and water conservation, pollution control, and the efficient use of resources [14]. It is noteworthy that CSR reporting has been mandated for publicly listed companies in Singapore [12]. However, it is crucial to emphasize that despite the growth in reporting, the ACCA researchers noted that the quality of reporting remained poor [14]. Despite the growing importance of CSR and a significant surge in sustainability practices by 77% in Singapore in 2012, there has been a noticeable absence of in-depth discussions and comprehensive understanding of CSR within the context of Singapore [18] Lim-Lum, 2004 as cited in Tan, 2012 [8]. Nevertheless, CSR remains relevant and important in Singapore due to its close integration with the nation's social-political and economic structure – an example of institutional work [19]. The emerging CSR movement in Singapore is primarily driven by economic considerations, particularly the country's dependence on international trade [20]. As a result, Singaporean Businesses recognize the importance of aligning their CSR practices with the trends observed in Western industrialized nations [20]. For instance, the openness of the economy to international investment influences the institutionalization of CSR in Singapore by attracting multinational companies and encouraging CSR activities [21]. Moreover, CSR in Singapore is primarily shaped by the government's role in society, limited space for civil society actions, and collaboration with NGOs and the private sector [22]. This results in a top-down influence on businesses to adopt CSR practices, contrasting with the Western model of bottom-up civil society pressure driving the CSR agenda [22]. Employing top-down influence to embrace CSR ensuring the preservation of export competitiveness and alignment with global standards, such as ISO 26000 [23]. As stated earlier, the government influences CSR in Singapore to promote and practice CSR to foster a business-friendly environment [8,22]. To maintain a business-friendly environment, the Singaporean government utilizes a tripartite approach involving employees, employers, and the government to make people aware of the challenges and issues related to CSR, emphasizing the values of dialogue, consensus-building, and conflict avoidance, which are integral to Singapore's political and economic landscape [23]. The goal is to prevent cost increases that could hinder business operations [22]. This highlights the government's substantial influence in shaping which CSR aspects companies prioritize [22]. Additionally, the government's active role in promoting CSR underscores its commitment to ensuring that Singaporean businesses remain globally competitive and uphold international CSR standards. While the Singaporean government implicitly supports CSR, the country's CSR penetration remains relatively low, despite its high economic and social development compared to neighboring nations like India, Indonesia, Malaysia, the Philippines, South Korea, and Thailand [8,15]. This could be attributed to the substantial investments made by the Singaporean government in sectors like education and environmental protection, which may have lessened the necessity for local

companies to independently pursue CSR initiatives [8]. According to Tan [20], the awareness of CSR is high among businesses and executives, but this does not always translate to active CSR participation. This was confirmed by the results from [25], who conducted research by analyzing corporate social responsibility (CSR) statements from corporate websites. In other words, Singapore is still at a nascent stage. Hence, there is still a lack of conceptual clarity regarding CSR in Singapore.

CSR IN HOSPITALITY SECTOR OF SINGAPORE

There has been an immense awareness and interest of public and government bodies in Singapore, regarding the organizational behaviour of companies, which has enabled many hotel companies to realize the value of CSR within the hospitality sector. Many hospitality organizations in Singapore and south-east Asia have now gradually been inducting CSR activities in their business processes, as a commitment to execute their corporate decisions in a socially and environmentally responsible manner [12]. CSR initiatives encompass various activities to address social, economic and environmental issues in society, to make organizations socially accountable for their business operations [26,27]. Hospitality and tourism sector has grown into one of the huge revenues generating industry in the world, due to the increasing adoption of green business models, among the hotel and tourism companies in recent years, which has resulted in economic contribution of 8.81 trillion, as reported in year 2018 [28]. There are multiple scopes in the tourism sector in Singapore which businesses can adopt, which includes Environmental Conservation, Community Engagement, Cultural Preservation and Tourism Education. The tourism industry in Singapore puts a strong emphasis in environmental conservation, which includes green marketing efforts and eco-friendly concept hotels in the island [29]. The adoption of bio-degradable products in hotels such as spoons, plant-based disposable glasses and cutlery can create environmentally friendly attitudes and intentions among employees and consumers [30]. This eco-friendly behaviour creates a positive attitude among individuals encouraging them to get involved in future regular environmental conservation activities [31]. Therefore, people who already possess eco-friendly behaviour can usually understand the gravity of ecological issues and acknowledge that there exists significant importance of an organization when adopting eco-friendly practices [32]. Environmental Conservation as a CSR initiative can also significantly reduce carbon footprints due to harmful emissions caused business operations in hotel industry [33]. Regarding Community Engagement, there are existing projects, which tourism companies currently engage with local communities to help them. One of such projects is 'Bag of Love' which targets disadvantaged people across Singapore not having a stable income for providing them free groceries [34]. There also exist certain CSR projects such as engaging volunteers for beach clean-up to protect the ocean from harmful non-biodegradable pollutants. One such company is 'Adventure', which deploys its volunteers/workers for trash disposal efforts [34]. CSR efforts also include Cultural Preservation to maintain Singapore's diverse cultural heritage such as historical site protection and organizing Arts and cultural program exhibition and festival. Researchers [57] have proposed a stage model of CSR, in which business activities are directly

influenced by principles of CSR. This results in a CSR practice within organizations which are culturally embedded. So, this reflects those hospitality organizations promoting 'Heritage Tourism' which have the objective to protect and preserve important heritage buildings and structures which have the potential to bring social benefits and legacy for upcoming generations [56]. Scope of CSR can also include Encouraging Tourism Education, in which Tour operators can promote responsible tourism behaviour among foreign visitors coming to Southeast Asian countries, by educating them about local rules, multi-culturalism values, local Etiquettes and customs and providing guide booklets for maintaining compliant behaviour in the form of responsible travel in culturally rich nations [12].

II. RESEARCH DESIGN

Singapore has a sizable tax base, a strong economy, and a relatively small agricultural sector, which might suggest that wealth diminishes the necessity for CSR [8]. Nevertheless, as stated earlier, Singapore exhibits a high level of CSR awareness but has not yet translated this awareness into active CSR engagement, suggesting that it remains in a developmental stage. Consequently, Singapore's situation cannot be generalized to other countries like the USA, UK, and Japan, despite similar economic conditions and awareness levels, these nations exhibit higher levels of CSR engagement [20]. CSR studies have faced criticism for predominantly adopting Western models and perspectives [32]. To support this argument, Abdullah et al. (2012) [25] point out that extensive comparative research has been conducted on CSR, particularly in Western contexts. Therefore, comparing Singapore's CSR practices directly to those of Western countries may not be an appropriate approach, given that Singapore's CSR landscape is characterized by its distinct and unique characteristics such as the corporation's culture and background which shape its corporate identity. Moreover, Abdulla et al. (2012)[25] primarily examines online corporate identity, which may not fully reflect the actual CSR activities conducted by companies in the respective countries, hence the alignment between online representations and real-world CSR practices needs to be explored. Additionally, recognizing Singapore's unique CSR landscape, shaped by government policies and collaborations with non-governmental and private sectors, and the government's top-down approach that differs from the Western, is crucial for comprehensive research in the field. Furthermore, past research studies also have demonstrated how the tourism industry in Singapore has performed environmental sustainability and social responsibility, in the form of reducing carbon footprint and uplifting needy individuals and its importance [36]. Many researchers have emphasized the importance of CSR activities on hotel performance. Numerous research conducted by travel and tour operators in South-east Asia affirms that organizations' CSR programs create a positive image among customers/tourists' minds [12]. However, there is a notable research gap in understanding the nuanced and evolving landscape of corporate social responsibility (CSR) within this context. While there has been substantial research on CSR in the broader tourism sector, limited specific research is available on Singapore's unique circumstances. The absence of comprehensive studies focusing on CSR in Singapore's tourism sector leaves several critical areas unexplored. Firstly, there's a need for

in-depth investigations into the effectiveness of CSR initiatives, particularly in the context of Singapore's urban tourism environment, which differs significantly from more traditional tourism destinations [37]. Additionally, the evolving nature of CSR standards and practices necessitates research into how companies in Singapore's tourism sector keep pace with global best practices and adapt to emerging sustainability trends [37]. This study is thus guided by the research questions:

- RQ 1. What are the CSR activities and reporting of CSR activity on the organization's website?
- RQ 2. What are the influences, challenges and opportunities for CSR practices in Singapore's hospitality sector?

Data collection

This research examines the landscape of CSR within Singapore's hospitality industry, employing a review of web content and sustainability reports available on organizational websites of 159 member hotels of Singapore hotel Association https://sha.org.sg/members_listing [38]. The review was conducted during July 2024. The Singapore Hotel Association (SHA) is the umbrella body for hotels in Singapore. Its membership is made up of hotel entities which are represented by proprietors of hotels or appointed representatives. Its membership accounts for some 80% of total gazetted room count in Singapore (SHA, 2025) [38]. Gathering detailed information was difficult due to the lack of a comprehensive report. Second, there was additional complexity due to the participation of outside websites, like Agoda, which listed the hotel. This required time-consuming navigation as these third-party platforms often presented a layer of separation. Hence, it made it challenging to assess the hotel's main page directly, where relevant information could be found. This indirect access to the source prolonged the search.

III. RESULT AND DISCUSSION

Our analysis revealed 11 activities - water conservation, sustainable procurement, natural environment protection, energy conservation, recycling, waste management, electric car charging point, human rights, community engagement, diversity, equity and inclusion, and partnerships. There were several difficulties in locating the 159 hotel reports. To begin, some hotels may not have a dedicated report; instead, they may provide a brief overview of their activities - 34 out of 159 hotels. Only 15 out of 159, that is, 9% of the establishments provided a CSR report on the public website. Notably, 34 hotels presented sustainability information without a formal report or any claims of achievement showing little consistency in reporting standards. For instance, a property simply stated accomplishments without a formal sustainability report. Additionally, 15 hotels provided sustainability reports - 14 hotels consistently submitted annual reports until 2022. On the contrary, one hotel has not updated its website since 2017.

A total of 49 hotels provided information on "Types of CSR activity". Careful examination of websites of these 49 establishments revealed that 11 activities remain consistent across the available sustainability information - water conservation, sustainable procurement, natural environment protection, energy conservation, recycling waste management, electric car charging points, human rights,

community engagement, diversity, equity and inclusion, and partnerships. As depicted in Figure 1, energy conservation takes the lead, followed by water conservation, natural environment protection, and waste management. This is mainly due to compliance with Singapore's ESG-related regulations. These include the Environmental Protection and Management Act 1999, the Energy Conservation Act 2012, the Resource Sustainability Act 2019, and the Carbon Pricing Act 2018 [39], which play a pivotal role in shaping and driving sustainable initiatives within the surveyed entities.

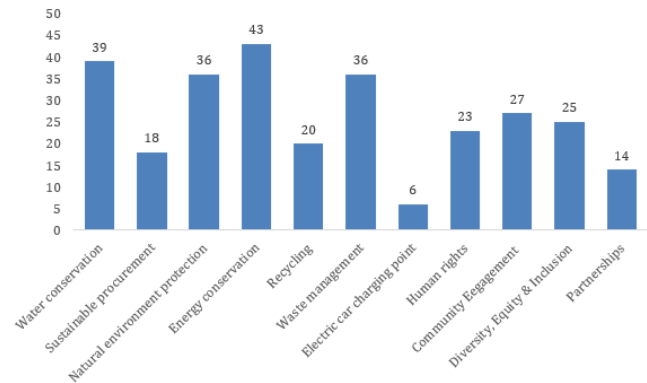


Figure 1

Type of CSR activity reported by number of hotel properties in Singapore

The limited number of charging stations for electric cars that are available in hotels reflects Singapore's relatively low EV adoption rate. The low EV-to-public-charging-point ratio in car parks contributes to a lower adoption rate than the global average [40]. The low EV count (6,531) and sales penetration of 11.8%, which falls short of the global average of 16% [40], demonstrate this. As a result, the ratio of vehicles to private charge points is 1.4, which is lower than the global average of 3.4 [40]. The interdependence of these factors highlights the lack of electric charging infrastructure in hotels, which reflects the current state of electric vehicle adoption in Singapore. We investigated reference to Sustainability Development Goals (SDGs) and implementation of CSR efforts within the Singapore Hotel Association (SHA) members. Out of 15 hotels that posted a CSR report, only 13 mentioned SDGs. Figure 2 below shows the distribution of SDG focus within the 13 properties. As evident from the figure, Goal 8 (Decent Work and Economic Growth), Goal 12 (Responsible Consumption and production), and Goal 13 (Climate Action) has most mention followed by Goal 3 (Good Health and Well-being) and Goal 11 (Sustainable Cities and Communities).

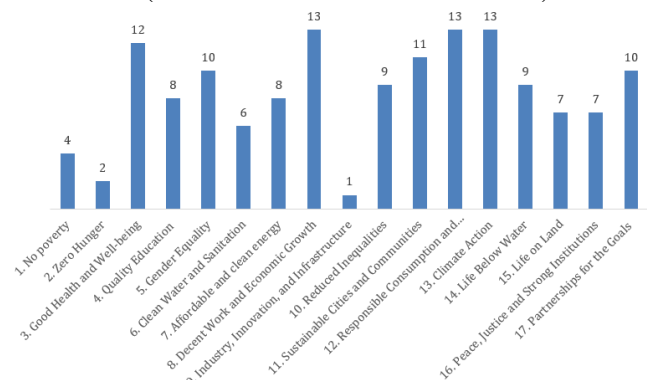


Figure 2

SDGs adopted in CSR report by number of hotel properties in Singapore

The Singapore Hotel Association (SHA) and Singapore Tourism Board (STB) have launched the Hotel Sustainability Roadmap which aligns with the Singapore Green Plan 2030 (STB, 2024) [41] and demonstrated a comprehensive approach that aligns with SDGs mentioned. The following shows the approach that aligns with SDG 8, SDG 12, SDG 13, SDG 3, and SDG 11:

- Decent Work and Economic Growth (SDG 8): Promotes sustainable practices for economic growth, aiming for 60% of hotel rooms certified by 2025, contributing to decent work and improved economic conditions.
- Responsible Consumption and Production (SDG 12): Encourages sustainable sourcing, local procurement, and emission reduction, supporting responsible consumption and production practices.
- Climate Action (SDG 13): Set goals for hotels to track and reduce emissions, aligning with SDG 13's focus on climate action and environmental responsibility.
- Good Health and Well-being (SDG 3): Supports innovative, health-focused guest experiences through sustainable hotel concepts and experiences
- Sustainable Cities and Communities (SDG 11): Envisions the hotel industry as a leader in environmental sustainability, contributing to the broader idea of sustainable cities and communities.

The lowest is Goal 10 (Industry, Innovation, and Infrastructure) followed by Goal 2 (Zero Hunger) and Goal 1 (No poverty). In reference to implementing CSR principles in business strategy, it brings economic and environmental benefits, such as increased competitiveness, improved liquidity, and efficient use of assets and human capital [42]. Hotel industry CSR initiatives focus on reducing environmental impact, upholding social and ethical standards both within the organization and the community, and giving employees' and guests' health and safety-first priority [42]. The effect of CSR implementation on sustainability goals is substantial, as corporations, equipped with resources and technology, play a crucial role in pursuing SDGs [43]. By balancing economic, environmental, and social aspects, guided by the Triple Bottom Line theory, businesses play a crucial role in meeting societal expectations and promoting a more sustainable future [43]. Hotels conduct, measure, and report the impact of their environmental conservation CSR activities by conducting regular audits and assessments - tracking key indicators like energy and water usage and compiling comprehensive sustainability reports. These reports often include both quantitative data and qualitative information about specific initiatives to demonstrate the effectiveness of their conservation efforts [44].

Investing in Corporate Social Responsibility (CSR) enhances a firm's reputation, brand, and overall asset value, providing a substantial competitive advantage (McWilliams & Siegel, 2022 as cited in Abubakar et al., 2022 [45]). This positively influences employee and customer satisfaction, and stakeholder relationships, and facilitates easier access to finance (Cheng et al., 2014 as cited in Abubakar et al., 2022 [45]). As per stakeholder theory, failure to act responsibly may lead to increased costs (McGuire et al., 1988 as cited in Abubakar et al., 2022 [45]). The hotel brings community improvement through a structured program like a community engagement policy and partnership with other

organizations - going beyond philanthropy. Employee involvement is encouraged by providing key performance indicators such as volunteer hours.

Influences of Stakeholders on CSR Activities in Tourism Sector in Singapore

Stakeholders in the tourism sector have different forms of influence on CSR activities done by organizations within tourism industry in Singapore, as their influence the direction of CSR initiatives, policies and practices by companies. The Singaporean Government has a significant influence on CSR practices of hotels, by providing financial incentives and regulations changes/modifications for providing benefits such as tax exemption for facilitating CSR initiatives (Sciortino, 2017). Therefore, organizations as external stakeholders expect companies to positively contribute towards economy, environment and societal benefits. The Singaporean Government has a significant influence on CSR practices of various hotel organizations in the country, by providing financial incentives and regulations changes/modifications for providing benefits such as tax exemption for facilitating CSR initiatives (Sciortino, 2017). In the tourism industry, the government also set minimum standards for sustainable practices which can make the companies eligible for financial grants and easy rules for executing CSR activities [46]. Industry associations and tourism boards as stakeholders often promote CSR initiatives and provide guidance to businesses on implementing sustainable practices. In Singapore, Tripartite and Consensual Approach has been adopted by three stakeholders, Trade Union (NTUC), Government and Employees for installing a governance system guided by core values comprising of consensus and consultation [29]. The main objective of the industry association is to form collaborative partnership among all stakeholders to help organizations intending to perform CSR activities [29]. Tourists are external stakeholders to hotel and tourism organizations and have the capacity to influence CSR practices of hospitality businesses through online reviews and social media feedback, which plays a major role in shaping the reputation of tourism businesses [23]. Tourists increasingly seek responsible and sustainable tourism experiences, and companies that prioritize CSR can attract more conscientious travelers and enhance their brand image. Consumer can influence CSR practices, as they have increasingly become conscious of environmental and social issues by expecting tourism companies to adopt sustainable practices that minimize their impact on the environment and local communities [47]. For example, to comply with consumers' sustainability expectations tourism companies are driven to implement CSR initiatives such as reducing carbon emissions, conserving natural resources, and supporting local communities to meet these expectations [48].

Challenges in CSR in the Tourism Sector

Businesses experience several hurdles while implementing CSR initiatives and the most common challenge is the unclear rules and regulations for CSR plan implementation and measuring [49]. The author also argues that there is no stipulated legal framework for CSR plans which organizations can execute, unlike other businesses such as marketing and finance, which already have rules in place to regulate it [50]. Because of this, companies

frequently must create their own CSR policies and measures, which can take time and money. Furthermore, it can be difficult to gauge the success of CSR activities because their effects are frequently long-lasting and hard to assess. Lack of accountability and transparency is another issue with CSR. Companies must be upfront and sincere about their CSR initiatives if they want to be successful [51]. This entails being open about their social, environmental, and economic implications as well as the measures they take to mitigate any unfavorable effects. However, a lot of businesses lack transparency in their CSR initiatives, which can erode confidence and raise doubts about their dedication to social and environmental responsibility (Riyadh, Alfaiza & Khan, 2020). Companies can create effective CSR management systems that give comprehensive information about their CSR activities and impacts to tackle this difficulty and to get opinions and input on their CSR initiatives, they can also interact with stakeholders including investors, employees, and customers [52]. For example, studies have suggested that institutional factors are important in analyzing how organizations can deal with CSR efforts and the influences of their people and environment [53]. For example, studies have also suggested that organizations in strong legal control systems have a higher probability of contributing towards CSR, as compared to those firms which are operating in areas with weaker legal systems [54].

IV. CONCLUSION

The exploration of Corporate Social Responsibility (CSR) in Singapore's hospitality sector reveals a complex, evolving landscape characterized by unique institutional dynamics, stakeholder influences, and emerging challenges. This study underscores the critical role of CSR as more than a peripheral business strategy, but as a fundamental approach to sustainable organizational development. The research findings illuminate several key insights. First, Singapore's CSR implementation is distinctively shaped by a top-down governmental approach, markedly different from Western models of bottom-up civil society pressure. The government's proactive role in providing financial incentives, regulatory modifications, and setting sustainable practice standards demonstrates a strategic commitment to fostering responsible business practices. Stakeholder theory emerges as a crucial theoretical lens, highlighting the intricate relationships between government, industry associations, consumers, and hospitality organizations. The tripartite approach—involving trade unions, government, and employees—exemplifies a collaborative model of CSR governance. This approach not only facilitates dialogue and consensus but also mitigates potential conflicts, reflecting Singapore's socio-political ethos.

The content analysis of 159 hotels revealed significant insights into CSR reporting and practices. Notably, only 9% of hotels provided comprehensive sustainability reports, indicating a nascent stage of CSR maturity. The predominant focus areas included energy conservation, water conservation, and environmental protection, largely driven by Singapore's robust environmental regulations such as the Environmental Protection and Management Act and the Resource Sustainability Act. The alignment with Sustainable Development Goals (SDGs) further demonstrates the strategic depth of CSR initiatives.

Goals related to Decent Work and Economic Growth, Responsible Consumption and Production, and Climate Action were most prominently represented, reflecting a holistic approach to sustainability that extends beyond environmental considerations. Key challenges to CSR implementation in Singapore accommodation properties include lack of a standardized legal framework for CSR implementation, limited transparency, and difficulties in measuring long-term impacts pose significant obstacles. These challenges underscore the need for continued research and development of more robust CSR methodologies specific to the Singaporean context. The study also highlights a critical research gap. While CSR awareness is high, active engagement remains limited. This suggests the necessity for deeper understanding of the barriers preventing full CSR integration and the development of context-specific strategies that resonate with local business culture. Looking forward, the hospitality sector in Singapore must continue to innovate, leveraging technology, stakeholder collaboration, and strategic policy frameworks to enhance CSR effectiveness. The Hotel Sustainability Roadmap, aligned with the Singapore Green Plan 2030, provides a promising blueprint for future developments. In conclusion, CSR in Singapore's hospitality sector represents a dynamic, evolving phenomenon. It is not merely a compliance mechanism but a strategic opportunity for creating shared value. By continuing to refine approaches, fostering stakeholder collaboration, and maintaining a forward-looking perspective, the sector can transform challenges into opportunities for sustainable growth.

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