INTERNAL PEOPLE AS THE CORPORATE SOCIAL RESPONSIBILITY (CSR) TARGET AUDIENCE IN THE COVID-19 PANDEMIC ERA: THE CASE OF THE TOURISM INDUSTRY

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ABSTRACT

The debate about how CSR (corporate social responsibility) be done in a time of crisis has received growing attention in recent years, especially in the wake of the COVID-19 crisis. In line with the previous research that CSR could be done even in times of crisis, the findings revealed that several media to large-sized businesses in Bali have still carried out corporate responsibility programmes even though the tourism and hospitality industry was arguably hit the hardest. This study uses qualitative research via In-depth Zoom interviews and WhatsApp chat with a total of 18 Bali's medium and large tourism business owners. Theme analysis and comparison were then carried out using the NVivo 12 software. The analysis revealed that CSR during a pandemic is still in accord with Elkington's framework, which highlighted that internal people are an important CSR target audience. Furthermore, the CSR performed was found to be the bridge to industry survival and sustainability. Business owners realized that social responsibility should start from maintaining their business to fostering internal people. CSR during the pandemic includes dividing tasks to increase effectiveness and efficiency in the workplace, upskilling workers, and strong leadership in directing teams to achieve their goals. This study found that the company's survival through genuine internal people management is a relevant approach and should be generalizable in different industry contexts.

INTRODUCTION

Since the beginning of 2020, the COVID-19 pandemic has significantly changed the face of various sectors, both social and economic sectors. Economic growth, which is marked by the mobility of money, goods, services, and human resources, suddenly had to stop due to various government regulations to limit population mobility to suppress the spread of COVID-19. Of course, the impact on all industries made the wheels of the economy barely move.

Several industries, such as the tourism and hospitality industries, were seriously impacted, immediately feeling the huge impact of the closures or limiting the capacity of visitors to 25 – 50 per cent of the total capacity. Some travel agents were forced to hibernate due to the absence of tourism guests who came due to the restrictions on international flights and strict domestic flight regulations.

Other industries also feel the impact, either directly or indirectly. Like the "black swan event", the COVID-19 pandemic occurs suddenly, is unpredictable, causes significant changes in the political and economic environment, and causes business failures. This is seen from the decline in GDP in all parts of the world. Reported by the World Bank that in 2020 there will be an average decline in GDP at 2 to 3 per cent. The data above indicates that economic mobility is hampered during the COVID-19 pandemic.

Monachino and Moreira (2014), stated that difficult times sometimes provide an opportunity for companies to re-evaluate their role of companies in society by responding to crises, both natural disasters and epidemics and pandemics. The situation changes the company's perspective to achieve economic, social, and environmental goals by playing an important role or what values the business should play in society. With the increasing pressure on corporate responsibility during the COVID-19 pandemic, companies are reforming and expanding Corporate Social Responsibility (CSR) regulations and strategies so that they are able to adapt to changes that occur.

Technological disruption, according to Amankwah-Amoah (2020) is a global disruption that can be seen as an opportunity or a challenge to change business models or to implement new technologies to support business operations. With so many changes and uncertainties in the unpredictable business environment, inevitably there must be a change in strategy, total change is the most viable option.

CSR according to Elkington (1998) puts forward three components that become the focus, namely economic growth, environmental protection, and social equity. CSR briefly targets three focuses, abbreviated as 3P, namely profit, planet, and people. A business, to survive in the long term, is not only pursuing profit or mere economic gain, a business needs to pay attention to environmental sustainability (planet) and people's welfare (people).

This study aims to conduct a qualitative approach to see how several media to big-scale tourism industry entrepreneurs in Bali carry out CSR and survive during the pandemic. There are several studies on how companies survive during this pandemic as well as adjustments of CSR performed by industries during this pandemic yet research combining these two studies of how CSR strategies adjustments are made that support business survival is not been found. It is hoped that through the findings of this research, a novelty can be found through Balinese local wisdom and understanding of how to carry out CSR and survive in the tourism and hospitality industry during the pandemic. Especially, in the context of Bali's tourism and hospitality industries which are heavily affected by the COVID-19 pandemic.

LITERATURE REVIEW

Corporate Social Responsibility

Before the evolution of CSR, the company's main goal was to maximize profits, without considering whether its activities were detrimental to the community's environment. As stated by Friedman (1970) that the main goal of a company is to maximize long-term profit returns for all stakeholders.

Howen Bowen (1953), on the other hand, as an early originator of CSR, defines that companies are also tasked with creating policies and objectives, and formulating corporate strategies based on the values of community welfare. Stakeholder theory claims that CSR can provide strong benefits by aligning and connecting various stakeholders to increase customer satisfaction and loyalty, resulting in an identification of the company and building a positive image of the company. The existence of sustainable social responsibility triggers managerial practices and indirectly develops brand image and becomes an important element of corporate identity (Malsch, 2013).

CSR is a clear example of corporate actions that are not only aimed at benefiting the community but also helping companies to achieve better performance (Barnett, 2007). Carol (1991) describes four main dimensions of the company, namely: ethical responsibility, legal responsibility, philanthropic responsibility, and economic responsibility. Keith Davis (1960) interprets social responsibility as referring to some decisions taken by companies outside of economic interests and technical interests. Various practices of CSR implementation errors then trigger initiatives from stakeholders (political parties, entrepreneurs, and consumers) to form a common pattern as the basis for CSR.

Moving from a planetary focus or CSR perspective that prioritizes harmony with the environment, business production processes should ethically solve problems related to environmental exploitation or pollution. Pollution for example the use of pesticides in the manufacture of cotton, chemicals used for skincare and synthetic filaments, and in many other cases causes pollution, which causes a large negative impact on health (Maxwel, 2015). In addition, the exploitation of the use of natural resources for the clothing production process, for example with the majority of the consumption of water resources. Each production process consumes about 10,000 to 20,000 litres of water per kilogram. Waste generated by water and clothing dye chemicals that cannot be treated properly by the clothing company has failed in carrying out its social responsibility to protect the planet (Maxwel, 2015).

Focus on people or community development from CSR is the process of implementing company activities that consider and improve the welfare of the community. In developing countries, various violations related to people often occur, and stakeholders and workers are often negatively affected (Wolf, 2014). The Indian Child Labor scandal in 2007 and the bankruptcy of Rana Plaza in Bangladesh in 2013 were followed by massive layoffs without regard to employee rights, indicating various irregularities that occurred. Various efforts were then made by making regulations and CSR commitments, especially those related to people (Huq et al., 2016).

When the two focuses above are improved, namely the business focus on protecting the planet and people, in the long term the company will be able to attract more consumers. Companies will be able to create relationships with various stakeholders that contribute to the company's success more ethically and ultimately avoid unprofitable corporate social initiatives (Michelon et al., 2013).

According to the research results of Cowan and Guzman (2018), CSR not only has an impact on brand equity but can also significantly affect consumer loyalty and

sustainability. When consumers realize the various efforts made by the company to maintain the long-term interests of the planet, people, and profit, consumers continue to contribute directly and indirectly to raising the company's reputation. Danone, for example with its CSR programme, known as WASH (Water Access, Sanitation, Hygiene Programme) to improve people's welfare or focus on planetary care and contributing actively and sustainably by providing clean water supply solutions in Indonesia; directly and indirectly, has involved the participation of consumers in improving the reputation of the product and business.

This research uses the CSR framework by Elkington that has three components as its focus, namely economic growth, environmental protection, and social equity. CSR in this framework targets three focuses (3P), namely profit, planet, and people (see Figure 1). We will evaluate how medium to big-size tourism and hospitality industry apply their CSR during the pandemic according to Elkington's framework.

Source: Elkington, 1998
Figure 1 Triple bottom line of CSR

CSR During the COVID-19 Pandemic Crisis

Every crisis has its difficulties. The COVID-19 pandemic is like a black swan event that has a huge impact on the supply chain, workforce, and community. Learning from the previous crises, we can see some similarities, for example,

the financial crises that occurred in 2008 and 2009 which resulted in a decline in income and confidence in businesses and consumers alike as happened in the COVID-19 pandemic. The pandemic has caused an imbalance of people, planet, and profit, the three pillars of CSR. Workers lose their jobs and financial security, suppliers lose buyers, governments worry about taxes, and so on. The chain effect of the black swan event will continue for the next 1 to 2 years.

Several scientific studies show how companies or businesses adjust their CSR implementation during the COVID-19 pandemic crisis because it is believed that the consistent implementation of CSR will affect the company's chances in the long and short term to survive. Long-term implementation of CSR will maintain the company's reputation (Zhou, 2018). Companies that invest in CSR have the advantage of communicating their resilience and consistency, which helps achieve a better reputation over the long term and reduces employee and consumer scepticism.

Some adjustments to the implementation of CSR during the pandemic by choosing priority activities to be carried out (Sakunasingha, 2018). Several other companies have also substantially reduced investment in their five CSR activities (community, employees, environment, human rights, and products) while continuing to increase investment and make adjustments in corporate governance and product diversification. Several other companies made a significant reduction in CSR investment during the crisis by around 8.22% (Chintrakarn, 2020).

Adaptation of technology-based business models to ensure the continuation and improvement of business activities during the lockdown, on the other hand, is also carried out to maintain the sustainability of the company (Iva et al., 2021). Even if the implementation of digital technology that supports business activities has not been carried out properly during a pandemic, the

use of digital technology will still increase competitiveness and resilience in the long term (Akpan et al., 2020). Companies also need to use profits wisely both in terms of size and flexibility to make adjustments to strategies and business models to be able to continue to maintain business operations to survive during the crisis (Papadopoulos et al., 2020).

Several strategies that can be taken to maintain the company's sustainability in conditions that are difficult to predict include (Iva et al., 2021)

- Adaptive approach: following the way of competitors from the same industry, for example by using the same technology while still focusing on unique business strategies.
- Shaping approach: creating a unique business by offering a different value proposition compared to others.
- Renewal approach: sorting out the capabilities and competencies of the technology used, and whether they are right on target. This approach can provide great benefits even though it has a fairly high risk.

METHODOLOGY

The method used is a qualitative approach with in-depth interviews conducted via Zoom media conducted on 23 – 25 June 2021 with six (6) resource persons as well as WhatsApp chat discussions with twelve (12) Bali's medium and large tourism business owners who have businesses in the medium and large-scale tourism industry in Bali. The total participants are eighteen (18) medium to large tourism and business entrepreneurs in Bali.

The participants are hotel owners (PL, SM, IR), owners of large-scale travel agents with the Russian market (NS, JY), owners of surf lessons (AR, MT, AW), companies with the domestic and foreign tourist market (LS, SA, JM), entrepreneurs on diving trips and lessons

(KS, DT) with the Chinese and domestic tourist market (LT, RY), and event organizers and photography owners with the foreign tourist market country (LO, GS, VT). The total participants are eighteen (18) tourism and hospitality entrepreneurs. The theme and comparison analysis were then analyzed using the theme and comparison analysis using the NVivo 12 software.

Qualitative Approach

The qualitative approach aims to capture subjective symbols which are translations of social reality that are thought and felt by the research subjects, and get the meaning stored in the participants. The process of implementing qualitative data collection is like putting together various puzzles and putting them together in an integrated manner to get a comprehensive understanding (Creswell, 2009).

Qualitative research will continuously analyze whether the participant's answers are a reality, draw conclusions and re-examine the conclusions that have been made, and analyze whether the conclusions are credible or not until the data achieved has been saturated. The end goal is to produce an understanding of the existing reality and the symbols and meanings conveyed by the participants.

Qualitative data collection is carried out as much as possible in a natural setting and as reasonably as possible to present reality naturally. During the COVID-19 pandemic, interviews were conducted via Zoom by first conveying the aims and objectives of the research and participants agreed for the data to be used for research or articles related to the implementation of CSR during the COVID-19 pandemic crisis.

Data Analysis

The analysis used in this research is categorical analysis with theory building using grounded theory. The analysis stage is carried out by:

- Clarifying the categories of findings
- Evaluating the entire category,
- Determining the main categories by obtaining meaning that drives the findings and categories as a whole,
- Building connections between existing conceptual categories
- Making connections to produce a theory.

Qualitative data analysis was carried out with thematic and comparative analysis using NVIVO 12 software for data management and analysis tools. The features used are word frequency count tools, compare cases, and comparison nodes to develop qualitative models and analyze verbatim themes by coding summary reports. The data analysis process in the qualitative phase begins with coding which includes open coding; axial coding; and selective coding (Smith, 2008). Open coding and pivot coding are performed by identifying and attaching nodes on the NVIVO 12.

The basic analysis procedure is to ask questions about the data; compare similarities and differences. Conceptualization is the basis for categorization. The category itself is a classification of concepts. Classification is done when the researcher compares one concept to another and finds similarities and relationships with the phenomenon being studied, which is then referred to as a category. Similar events and incidents are labelled and grouped to form categories (Strauss & Corbin, 1990).

In axial coding, the researcher associates categories with subcategories, and questions their relationship. In axial coding, the focus is on the specification of categories based on the conditions that gave rise to them, namely: the context of the category; action strategies to handle, manage, and organize these categories; and consequences of the strategy.

The last coding process is selective coding which is often referred to as selective coding. After collecting and analyzing the data, the final task is to combine the categories to form a grounded theory. Selective coding is the process of selecting core categories, systematically linking core categories to other categories, validating their relationships, and further developing them (Strauss & Corbin, 1990).

RESULTS

The results of Zoom interviews are categorized into several themes. It was found that there were six (6) themes or nodes in NVivo 12 which were obtained from interviews within the framework of implementing CSR during the COVID-19 pandemic, namely: the impact of the pandemic, the tourism industry, bankruptcy, business crises, survival strategies and implementation and adaptation of CSR during the pandemic. Of the six existing nodes, in the following analysis, we will focus on axial and selective coding of CSR implementation and adaptation during a pandemic in three focuses, namely planet, people, and profit which will be further elaborated. The word cloud obtained from in-depth interviews is as follows: 'mengontrol' means controlling, 'bijak' as it means wise, 'hemat' or frugal, 'komunitas' or community, 'pandemi' as a pandemic, 'krisis' as a crisis, 'sulit' or difficult, and 'pemimpin' that means leader.

The analysis of axial coding and selective coding on the implementation and adaptation of CSR during the pandemic in its three focuses, namely planet, people, and profit, and the essence of CSR implementation and adaptation during the COVID-19 pandemic are described. The analysis is then followed by the implementation analysis of CSR for survival in the COVID-19 Pandemic. This combination of analysis of the adaptation of CSR and how it even supports the survival of the tourism and hospitality industry has not been found in previous research papers.

Profit Management

From the results of in-depth interviews, we obtained 4 (four) ways to manage profits, namely:

- Managing the existing wealth wisely and sparingly
  "Managing our wealth and creating new ways to survive." (PL, NS)
  "If you have savings, use them wisely and sparingly to cover unbearable expenses."(LS, KS, AR)
- Reducing the scale of the business so that it is more cost-efficient and effective and generates greater profits
  "I'm sure if I knew this would last a long time, I would have changed my company to that scale earlier because before we always worked with large numbers, many partners and clients." (JY)
  "Now we can see the possibility of tourism moving on a smaller scale, more private and personal." (NS, KS, DT)
  "First, changing the scale of the business to a smaller one with a higher profit." (LT, RY)
- Making cost savings and reductions from the start
  "Maybe we will make savings earlier." (NS, JY)
  "Don't spend too much on a company where cash flow is very important. The bigger the company we have, the bigger the cost, so wisdom is needed to regulate it. For now, maybe the company can survive in 1 year but 2 to 3 years is not necessary." (LS, JM)
- Controlling business early by minimizing investment and managing resource allocation
  "With all that, we need to have good control otherwise even though our business is growing but the profit will not grow." (DT, AW)
  "I will not invest much I will turn my resources into savings." (SA, KS)

People Management

From the analysis of people management, 6 (six) ways of managing people were found during the COVID-19 pandemic.

- Prioritizing to maintaining the existing good team, with compensation adjustments
  "After being evaluated, for the long-term workers are the main thing. So, this is our main target since the pandemic happened. We still need workers, because when we are ready to start, we must start everything swiftly, otherwise, someone else will take the opportunity. Therefore, our top priority and our focus are to retain our employees to date. I believe building a team takes longer than getting a car or an office." (NS, JY)
- Strong leadership to drive the achievement of goals
  "But again, it's up to the team spirit and the leaders to show that everything will be fine. Then they will believe and follow you. So, create a team, ask for help, and find new ways where you can find opportunities with personal brands, connections, and teams to move forward." (AR, LO)
  "Because the type of workers in Bali, not workers who are ambitious and relaxed so good leadership will make them help push the company to achieve the goals of the company." (PL, SM)
- Continuing to improve employee skills, both according to current and future changing needs
  "Many jobs are no longer needed, there is no other way but reskilling upskilling if the employee concerned in this case wants. If not, maybe you can't catch up." (LS)
  "We can't ignore the worldwide digitalization that offers everything cheaper and more convenient." (YT)
  "One thing I have learned is that to provide adequate service to our customers, multitasking and multi-skills are needed and to make sure that when they want to

learn to multiply their skills, we must give them a reward according to that." (GS)

- Division of labour while still prioritizing justice, and shared welfare despite the cost efficiency of human resources
"Better and earlier HR efficiency." (AR, AW)
"But we are not completely free from worker skills and I am shifting as much labour as possible to an even division of labour which I feel would be easier to carry out in the current situation." (NS)
- Partnering and collaborating more
"Moreover, I don't have a partner with a travel agent and only work online, now we need to partner with them because we need it." (JY)
- Investing in the physical and mental health of existing people
"Invest in yourself, get enough sleep, and exercise, because peace of mind is the most valuable thing we have. When we are happy, healthy, and positive, automatically, everything around you will move in the same way. Even when we are faced with the most difficult problems will be able to lead, encourage, and change. Otherwise whatever we do won't work, so invest in yourself." (IR)
"Invest in yourself and your emotions. In difficult times, it is easy for everyone to be emotional and sensitive and we must be able to embrace adversity the role of parents and families is very important because we and our children are not robots that respond to our emotions." (JY)

Planet Management

It was found that there were 4 (four) ways obtained from in-depth interviews related to environmental or planetary management during the COVID-19 pandemic.
- Utilization of technology to assist environmental management
"So, we see opportunities in technology because in any situation the internet will still exist." (MT)

"Learn about blockchain technology that we will use in the future." (AW)
- Building a community that cares and helps each other
"So, build a community no matter what it is because it is very important and crucial. Another lesson is never to be shy about asking for help when needed." (GS)
"Community is very important because they encourage us in good leadership." (VT)
- Continuing to maintain the environment for the long-term interest.
"Utility also has a minimum usage. For example, for electricity, we cannot use below the minimum usage. When we reduce energy use by not using certain items, it is also dangerous because it can damage these items when needed, such as generators." (PL, SM)
"Practical maintenance costs a lot of money where it takes time and if we don't do it when the time comes, we don't have the tools for our customers wherein hospitality service is important." (IR)
- Staying humble, kind, and friendly with nature
"We must remain humble and kind even though this is more difficult to do than say, one thing I always keep in mind is we must keep what we say, keep and be friendly with nature, especially in Bali that we rely on is the beauty of nature and our culture." (LS)

Implementation of CSR for Survival in the COVID-19 Pandemic

Fulfilment of the company's direct interests and indirect stakeholder interests without compromising the ability to meet the needs of stakeholders in the future should always be considered. Some of the principles obtained traditionally from interviews about how some tourism industry players can survive implementing the three CSR focuses during the COVID-19 pandemic can be seen with the following eight implementation keys:

- When the going gets tough, always stick to it and come back to the company's values
  "So, for me at the moment the important point is value. What do we want to do? keep?" (SA)

- Flexible enough to restructure and change business models and methods
  "So, I'm pretty sure, if I had known a pandemic was going to happen, I would have used that scale earlier. I will restructure, restart." (AR)
  "If I had known there would be a pandemic, I would have changed my business mode to this. But it's never too late." (AW)
  "Therefore, if we don't want to be left behind or die, then we have to change our business methods." (DT)

- Continuing to learn and endure adversity and focus on long-term results
  "But this is also a good thing amid hardship there is a lot to learn, something difficult will have a longer effect and better results." (GS)
  "Learning every day is a new challenge to sharpen my mind and me, and I think it brings good value to others." (LT)

- Growing in new ways of doing business
  "Especially now that we have many opportunities to share our ideas with people and if they are interesting, they will be able to support us. That's why I say the community is very important because that's where you meet the right people." (VT)
  "So, I decided to join this team and have to divide my time between the tourism business and this business." (AR)

- Controlling assets and utilities wisely
  "Although the new market has produced of course it is still not enough to manage assets, utilities, and others" (SM)

- Requiring political stability that the government hopes can play a role
  "Politics is crucial to economic stability. In my opinion, this is the biggest part that the government has to do to create political tensions to regulate business

in this pandemic era and how business people support economic fundamentals, this is what the government should think about." (MT)

- Adaptive and flexible
  "To survive is to change the development of conditions now or after the pandemic so as not to be left behind. It's not easy and it doesn't make enough profit but we have to adapt to what happened." (SA)
  "change, evolve, be flexible." (LS)

- If needed, hibernate
  "Hibernation is the word I put in my mind to hibernate now or I won't be able to have resources after 6 months." (PL)

Elkington (1998) states that the implementation of the triple bottom line approach (social, environmental, and economic or people, planet, and profit) is very important for the sustainability of the industry. Michelon et al. (2012) argue when the three pillars of CSR are combined with organizational strategy, it will help the company survive in the long term and earn the loyalty of consumers and various stakeholders in the industry. Meanwhile, Drumwright (1994), Maignan et al. (2001) state that CSR is a marketing tool by developing a positive business strategy and corporate image to create a competitive advantage over competitors and increase strong profit margins.

CONCLUSION

We can conclude that CSR in times of crisis through the eyes and experience of a total of 18 tourism and hospitality business owners in Bali is still in accord with Elkington's framework, which highlighted that internal people are an important CSR target audience. The business owners realized that social responsibility should start from maintaining and sustaining their business to foster internal people.

Several adjustments however were made to the three P's (3P) of CSR during the pandemic, for instance in the case of people:

dividing tasks and workload efficiently to increase effectiveness and efficiency in the workplace, upskilling workers is a need and opportunity during the pandemic, and strong leadership is crucial in directing teams to achieve their goals. Meanwhile, in profit management, the focus has shifted to managing assets, specifically cash, unwisely and frugally further, decreasing the scale of a business has been used to manage the rapidly decreasing profits. Similarly, the allocation of resources focused on the reduction of costs. While maintenance of the planet during the pandemic has changed during the pandemic as businesses have focused on saving, it is still necessary in the long run. To support this, the use of technology can be optimized, and it even presents an opportunity for better preservation of the planet while helping build communities that brace each other.

The implementation of CSR in times of crisis in the tourism industry in Bali as mentioned above was also found to support business or industry survival. This is the important finding of this paper. The adjustments made on industries' CSR are at the same time supporting the continuity and survival of the industry based on various principles such as: always being faithful to the values of the business, flexibility is crucial in restructuring the business and changing business models, continuously learning, and survival throughout difficult times keeping long-term interests in mind, prioritizing physical and mental health, controlling assets and utilities wisely, to be adaptive and flexible. In conclusion, genuine internal people management is a relevant value that bridges CSR and business survival and could be generalizable in different industry contexts.

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