

Corporate social responsibility, corporate social performance and organizational ethics: Basis for enhanced ecotourism framework

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Abstract

Tourism recovered after the epidemic, tourism income and number of tourists increased rapidly. In the process of expanding the scale of tourism industry, there are some problems that damage the rights and interests of stakeholders. It is of practical significance to pay attention to the social responsibility, social performance and social ethics of tourism enterprises. However, the existing research on Chinese tourism corporate social responsibility is relatively lacking, and this study is helpful to fill the theoretical gap in this area. The tourism industry in Jiangsu Province of China is relatively developed, and the types of tourism enterprises are rich. Based on the literature research and the actual situation of tourism enterprises in Jiangsu province, this study designed a questionnaire to investigate the practitioners of tourism enterprises, investigate the performance of tourism enterprises in three aspects of social responsibility, social performance and social ethics, and explore the relationship between each item. This study aimed to examine the corporate social responsibility, corporate social performance and organizational ethics in the tourism industry in China as basis for developing an enhanced ecotourism framework. A descriptive research design was used to provide a full and accurate explanation of the relationship between the three variables. The results showed that tourism enterprises have a strong sense of corporate social responsibility in terms of economic, social and environmental aspect. The respondents assessed tourism enterprises to have an impressive corporate social performance in terms of legal and discretionary dimensions and good performance in terms of economic value creation. The tourism enterprises strongly adheres to organizational ethics in terms of care, critic and justice. There are highly significant relationships among corporate social responsibility, corporate social performance and organizational ethics. A framework for an enhanced ecotourism is proposed.

Keywords: corporate social responsibility, corporate social performance, organizational ethics

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1. Introduction

China's "14th Five-Year Plan for Tourism Development" pointed out that in recent years, China's tourism as a strategic pillar industry of the national economy has been more consolidated. With cross-border integration and coordinated development of tourism and other industries, the scale of the industry continues to expand, and new forms of business continue to emerge. Tourism's comprehensive role in driving steady and healthy economic development has become more prominent. Tourism has become a rigid demand for people's better life in a well-off society. Through tourism, the people can enjoy the beautiful mountains and rivers of the motherland and feel the charm of its splendid culture, effectively enhancing their sense of gain, happiness and security. Tourism has become an important new force for winning the battle against poverty and promoting rural revitalization. In the promotion of poverty alleviation, all regions generally rely on red cultural resources and green ecological resources to vigorously develop rural tourism, further consolidating the foundation of rural revitalization. Tourism has become an important channel to strengthen foreign exchanges and cooperation and enhance national cultural soft power. During the 13th Five-Year Plan period, the development of outbound tourism was healthy and orderly, and the total number of outbound tourists exceeded 300 million annually. The Belt and Road tourism cooperation and the Asian tourism Promotion Plan are developing in depth. Tourism plays an important role in telling China's story, showcasing the image of "beautiful China" and promoting people-to-people exchanges. (Ministry of Culture and Tourism of China, 2021)

With the rapid development of tourism industry, tourism enterprises attach too much importance to speeding up the speed while ignoring corporate social responsibility. A series of behaviors have occurred that damage the rights and interests of their stakeholders, such as "false publicity of Internet celebrity scenic spots", "dirty and bad five-star hotels", "wild price of Qingdao prawns", "false online tourism data" and "hotel user information leakage". Environmental pollution, ecological destruction, excessive consumption of resources, lack of protection of employees' rights and interests, poor service quality and uncivilized tourism occur from time to time, which damages the reputation of the tourism industry and causes a crisis of trust. (Yang Yadi, 2022)

At present, due to the lack of responsibility cognition or outdated concept, lack of enterprise resources and ability, many tourism enterprises in China still mainly stay at the level of charitable donations, responsibility performance is not related to the main business of enterprises, and the problems of randomness, short-term and hypocrisy are prominent, which is difficult to play a practical qualitative role in promoting the growth of enterprises and rural revitalization. Therefore, how to promote tourism enterprises to more clearly understand the importance of corporate social responsibility is very critical. (Yang Xian-Kuan, 2022)

At present, the tourism industry is facing serious problems of talent shortage and outflow. A survey conducted in Zhejiang Province by Cui Fengjun, secretary of the Party Committee of Taizhou University, found that the shortage and loss of talent in the tourism industry is becoming more and more serious. More than two-thirds of tourism enterprises are facing serious recruitment difficulties, and the employee turnover rate is as high as 35% per year. "This pandemic has made things worse. The survey found that the turnover rate of 30 - to 40-year-olds is more than 50 percent, and only 18 percent of them said they would return to the tourism industry after the pandemic." (China Travel Network, 2022) For employees, economic reward is no longer the only factor affecting whether to stay or go to work, and more non-economic factors affect the choice of employees. Therefore, modern enterprises can no longer use human resources as a tool to obtain profits, but should pay more attention to and respect the needs and development of employees, which is the only choice to retain talents and create value (Xiao Xiaojun, 2013). As Gupester, et. al., have argued, "treating people with respect and as ends rather than as means is at the heart of corporate social responsibility." (Zhou Zucheng, 2000)

These phenomena reflect that Chinese tourism enterprises pay too much attention to corporate economic benefits and not enough attention to corporate social performance in the process of development, and fail to properly assume corporate social responsibilities. Employees' sense of identity and loyalty to the company need to be improved.

At present, there is a lack of theoretical research specifically aimed at tourism corporate social responsibility. In practice, tourism enterprises mistakenly believe that undertaking social responsibility will increase their costs and reduce their performance, and fail to fully realize the importance of undertaking corporate social responsibility. Therefore, how to find a balance between undertaking corporate social responsibility and improving corporate performance? It has become an important factor for Chinese tourism enterprises to consider in corporate governance. In addition, employees' requirements for corporate ethics have been significantly improved, and enterprises must seek effective ways to improve corporate culture, corporate ethics and other soft power to meet the increasing internal needs of employees, so as to retain talents.

To sum up, research on the status quo of tourism corporate social responsibility, corporate social performance and organizational ethics, as well as their relationships, is conducive to improving tourism enterprises' sense of social responsibility, establishing a reasonable social performance system, and setting up correct corporate ethics, which is conducive to improving employees' work performance and enhancing their loyalty and cohesion. It is of great practical significance to realize the sustainable development of enterprises and promote the healthy development of tourism. It also helps to make up for the deficiency of relevant theoretical research.

Objectives of the Study - This study aimed to examine the corporate social responsibility, corporate social performance and organizational ethics in the tourism industry in China as basis for developing an enhanced ecotourism framework. Specifically, it aimed to determine corporate social responsibility practices in terms of economic, social and environmental aspects, to assess corporate social performance as to legal, economic value creations and discretionary dimensions; to examine the organizational ethics in terms of care, critic and justice. It also explored the relationship between corporate social responsibility, corporate social performance and organizational ethics and propose a framework for an enhanced ecotourism in China.

2. Methods

Research Design - A descriptive research design was used to provide a full and accurate explanation of the relationship between the three variables. According to Rahi (2017), a descriptive research approach is a study that obtains current relevant facts, data, and information and provides an accurate overview of a situation, person, or event. The researchers collected information from respondents by providing and distributing questionnaires. This description is used to effectively collect data on respondents. The relationship between CSR, CSR and ethics is obtained.

Participants of the Study - In the report, the World Tourism Council uses the two-person concept of tourism and tourism economy and two economic indicators. Tourism refers to the industries and departments that directly provide products and services for tourists. It is a comprehensive industry that specializes in or mainly engages in attracting and receiving tourists and providing them with transportation, sightseeing, accommodation, catering, shopping and cultural entertainment by virtue of tourism resources and facilities. The tourism industry in Jiangsu Province is mature, with numerous tourism enterprises and rich types. This paper adopts the method of random sampling to issue questionnaires to the employees of travel agencies, accommodation, scenic spots, catering and other tourism enterprises in Jiangsu Province. A total of 386 questionnaires were distributed.

Instruments of the Study - According to the purpose of the study, on the basis of studying the existing research, this paper takes Jiangsu Province of China, where tourism is relatively developed, as a case to study the status of tourism enterprises. This paper collects relevant data of tourism enterprises in Jiangsu province through questionnaire survey. Through the design, analysis and inspection of the questionnaire, the questionnaire

"Tourism Corporate Social Responsibility, Corporate Social Performance and Organizational Ethics Questionnaire" was designed. The questionnaire consists of four parts and 61 questions. Through the pre-investigation and analysis of the questionnaire, it is proved that the questionnaire can effectively reflect the relevant situation of various tourism enterprises. Therefore, this paper analyzes the data collected from the questionnaire survey to study the situation of tourism enterprises in Jiangsu Province. In order to ensure the effectiveness of the questionnaire, the questionnaire design adopts the combination of theory and practice. On the basis of systematic analysis of the theories of corporate social responsibility, corporate social performance and organizational ethics, combined with the actual situation of tourism enterprises in Jiangsu Province, the modeling is completed. On the basis of this, the questionnaire is designed for the indicators of the evaluation object.

The questionnaire in this paper consists of the following four parts. The first part is the explanation of the questionnaire and personal information. It includes the gender, age, marriage, education of the respondents, and the type and size of the company they work for. The second part of the questionnaire is "Corporate Social Responsibility". The purpose of this part of the questionnaire is to collect existing data on the social responsibility of tourism enterprises. This part designs 19 specific research questions, which are studied from three perspectives: economic, social and environmental. On the basis of the understanding of Corporate Social Responsibility, the researchers interpret the competitive advantage index as four levels of "strongly agree, agree, disagree and strongly disagree", which are assigned "4, 3, 2 and 1" respectively. The third part of the questionnaire is "Corporate Social Performance". Fifteen questions were designed and evaluated from three aspects: law, economic value creation, and discretionary. By designing the specific questions of each indicator, a statement of the indicator is formed, and the respondents choose and evaluate according to the degree of identification and recognition of the statement. The method also uses a four-level evaluation scale. According to the four levels: strongly agree, agree, disagree and strongly disagree, the score is "4, 3, 2, 1". The fourth part of the questionnaire is Organizational Ethics. The business ethics of tourism enterprises can be measured from three aspects: concern, criticism and justice. The questionnaire design and evaluation scores were the same as in Parts 2 and 3.

In order to ensure the authenticity and validity of the survey data, as well as the scientific rationality of the research, it is necessary to analyze and test the reliability and validity of the questionnaire. Questionnaire reliability and validity test is to study the consistency and validity of questionnaire data through statistical analysis of questionnaire data. In this paper, SPSS software was used to test the reliability and validity of the questionnaire, and Cronbach's alpha analysis was used to test the internal consistency and reliability of the questionnaire samples. In today's academic world, when using Cronbach's alpha analysis, scholars usually use reliability coefficient to represent reliability. The greater the reliability coefficient, the greater the reliability of the measurement. It has a coefficient between 0 and 1. In general, if the coefficient does not exceed 0.6, the internal consistency confidence is generally considered insufficient. When it reaches 0.7-0.8, it indicates that the scale has considerable reliability. When it reaches 0.8-0.9, it indicates that the reliability of the scale is good. Cronbach's alpha coefficient of this questionnaire is as follows:

Table 1

Summary Test of Reliability

Indicator	Cronbach Alpha	Remarks
Economic	0.965	Excellent
Social	0.954	Excellent
Environmental	0.956	Excellent
Legal Dimensions	0.965	Excellent
Economic value creation dimensions	0.965	Excellent
Discretionary dimensions	0.956	Excellent
In terms of Care	0.977	Excellent
In terms of Critique	0.941	Excellent
In terms of Justice	0.993	Excellent

George and Malley (2003) provide the following rules of thumb ">0.90 – Excellent, >0.80 – Good, >0.7 – Acceptable, >0.60-Questionable, >0.50 – Poor, and <0.50 – Unacceptable"

As can be seen from the above table, the internal consistency of each dimension is sufficient, the results of reliability test are above 0.9, and the conclusions are excellent. This indicates that the reliability and quality of the research data are high and can be used for the next large-scale questionnaire survey.

Data Gathering Procedure - After the topic was approved, the researcher wrote a request letter to the Jiangsu Provincial Tourism Association to obtain permission to carry out the research work. We reiterate that the purpose of this survey is for academic purposes only and that all information collected will be kept confidential. Under the guidance of the secretary General of the Association, this study distributed questionnaires to tourism enterprises in Jiangsu Province in the form of online survey. Data collection is supported by www.wenjuan.com/list/?from=home. Questionnaire network is a free and professional online survey platform in China, which can provide questionnaire creation, release, management, collection and analysis services for enterprises or individuals. (The homepage is www.wenjuan.com). From July 10, 2023 to October 10, 2023, a total of 386 questionnaires were collected. There were 386 valid questionnaires, the effective rate was 100%.

Data Analysis - Weighted mean and rank were used to determine corporate social responsibility practices in terms of economic, social and environmental aspects, to assess corporate social performance as to legal, economic value creations and discretionary dimensions; to examine the organizational ethics in terms of care, critic and justice. The result of Shapiro-Wilk Test showed that p-values of all variables were less than 0.05 which means that the data set was not normally distributed. Therefore Spearman rho was used as part of the non-parametric tests to determine the significant relationship. All analyses were performed using SPSS version 28.

Ethical Considerations - Ethical issues were taken into account before this research work was carried out. At the beginning of the questionnaire, it is clearly stated to the respondents that this survey is for academic research only, in order to maintain the quality and integrity of the questionnaire recovery. Make sure the target interviewee can answer the necessary questions truthfully. At the same time, the target respondents answered the questionnaire anonymously online. This also fully guarantees the confidentiality and anonymity of the target interview subjects. Finally, protect the dignity and privacy of the target interviewee. All information in the questionnaire is strictly confidential to fully protect the privacy of the respondents.

3. Results and discussions

Table 2

Summary Table on Corporate Social Responsibility Practices

Key Result Areas	Composite Mean	VI	Rank
Economic Aspects	3.66	Strongly Agree	1
Social Aspects	3.57	Strongly Agree	2.5
Environmental Aspects	3.57	Strongly Agree	2.5
Grand Composite Mean	3.60	Strongly Agree	

Legend: 3.50-4.00=Strongly Agree; 2.50-3.49=Agree; 1.50-2.49=Disagree; 1.00-1.49=Strongly Disagree

Table 2 shows the summary results of tourism Corporate Social Responsibility, with a grand composite mean of 3.60, which is strongly agreed by the oral interpretation. The first indicator (Economic Aspects) had the highest average score at 3.66, which was verbally interpreted as strongly agreeing. The second indicator, "Social Aspects," and the third indicator, "Environmental Aspects," scored the same, both 3.57, with the oral interpretation indicating strong agreement. It can be seen that tourism corporate social responsibility has performed very well in three aspects: economy, society and environment. Tourism enterprises are profitable service enterprises, good social responsibility performance is conducive to the achievement of their business objectives. Yang Xianguan (2023) found that tourism corporate social responsibility has a direct impact on tourists' purchase intention. If a tourism enterprise can provide staff with humanistic care and relevant training and development opportunities, care about the safety and comfort experience of tourists during the journey, actively respond to the call of government policies and pay attention to practice, practice to protect the local environment and play a good lead role, it will help improve the purchase intention of tourists on the tourism

products and services related to the enterprise.

Table 3

Summary Table on Social Performance

Key Result Areas	Composite Mean	VI	Rank
Legal Dimensions	3.71	Strongly Agree	1
Economic Value Creations Dimensions	3.48	Agree	3
Discretionary Dimensions	3.50	Strongly Agree	2
Grand Composite Mean	3.56	Strongly Agree	

Legend: 3.50-4.00=Strongly Agree; 2.50-3.49=Agree; 1.50-2.49=Disagree; 1.00-1.49=Strongly Disagree

Table 3 shows the comprehensive performance of all dimensions of social performance, and the composite mean value is 3.56. It indicates that respondents generally agree with the performance of tourism enterprises in terms of social performance. The respondents' recognition of the social performance of tourism enterprises in the legal dimension is the highest, which is 3.71, ranking first. The construction of tourism rule of law is a dynamic process composed of legislation, law enforcement and law-abiding. Only by creating good laws, strictly enforcing the law and consciously abiding by the law can tourism enterprises and their practitioners be strengthened to abide by the law and avoid violating the law without realizing it, so as to maintain social harmony and stability and healthy development of tourism (Shen Ting, 2015).

Respondents' approval of Discretionary Dimensions was 3.50. Second. Tourism companies performed well in various areas such as charity and inclusion. If enterprises maintain good relationships with consumers, employees, communities and other stakeholders and fulfill their due social responsibilities, tourism enterprises will improve their corporate image, enhance their attractiveness and influence, improve sales performance, and finally achieve effective improvement in business level (Li Na, 2022). Respondents had the lowest recognition of Economic Value Creations Dimensions (3.48). According to the data of the National Bureau of Statistics of China, the annual domestic tourists in 2020 were 2.88 billion, and the domestic tourism income was 2228.6 billion yuan, down 52.1% and 61.1% respectively compared with 2019. Under the impact of the continuous economic downturn, China's outbound tourism basically stagnated in 2020, and the original growth trend of inbound tourism also ended in summer. In the first half of 2020, China received 14.54 million inbound tourists, down 80.1% year-on-year (National Bureau of Statistics of China, 2021).

Table 4

Summary Table on Organizational Ethics

Key Result Areas	Composite Mean	VI	Rank
Care	3.59	Strongly Agree	2
Critic	3.46	Agree	3
Justice	3.63	Strongly Agree	1
Grand Composite Mean	3.56	Strongly Agree	

Legend: 3.50-4.00=Strongly Agree; 2.50-3.49=Agree; 1.50-2.49=Disagree; 1.00-1.49=Strongly Disagree

Table 4 reflects the combined performance of the three dimensions of Organizational Ethics, with a composite mean of 3.56, which is verbally interpreted as strongly agreeing. The third indicator, "Justice," had the highest average at 3.63, with verbal interpretation as strongly agreeing. It shows that tourism enterprises have the best performance in this respect. Organizational justice can help improve the cognitive level of organizational members and the quality of organizational behavior, improve the relationship between employees and employees and the organization, and further enhance the happiness of employees (Sun Dongshan, 2020). The first indicator, "care," had an average of 3.59, with verbal interpretation indicating strong agreement, ranking second. Caring ethical climate can have a positive impact on employees' organizational commitment by improving employees' moral returns and strengthening leaders' role models (Gai Yuyan, 2013). The second indicator, "Critic," had the lowest average of 3.46, verbally interpreted as agreement. Criticism is a form of feedback, the opposite of praise, that aims to stop inappropriate behavior and make the criticized person make positive changes. Its effect is related to the critic, the mode and content of the criticism, the critic, and whether it is accompanied by threat or

punishment (Liu Qiao,2021).

Organizational Ethical climate will affect employees' sense of justice (procedural justice and distributive justice) and expectations of ethical behavior, and ultimately affect employees' organizational citizenship behavior, task performance and relationship performance (Sun Dongshan, 2020). There is a significant positive correlation between ethical climate and professional norms of personal ethical philosophy and organizational citizenship behavior (Lin Xingrun, 2008). The strategy and management practice based on organizational ethics can integrate various resources by forming an organizational ethical atmosphere conducive to the development of the organization, thus achieving the purpose of improving the competitive advantage of the organization . The reason why organizational ethical climate has an impact on organizational performance is that a strong organizational ethical climate is conducive to improving organizational cohesion and morale, and provides a strong impetus for organizational development (Liu Qiao, 2021).

Table 5 shows the correlation between social responsibility and social performance of tourism enterprises. The obtained P-value is less than α level, which means that there is an important relationship between social responsibility and social performance. In other words, the better the Corporate Social Responsibility performance, the better the social performance. The better the Corporate Social Performance, the better its social responsibility performance. Corporate Social Responsibility has positive significance to social performance, especially in the context of corporate crisis, it can play a role of trust restoration and shield protection. On the one hand, social responsibility activities bring moral capital to enterprises, which to some extent constitutes compensation for the damaged reputation of enterprises and further reduces the risk of punishment. On the other hand, charitable behaviors such as donation can help enterprises win public trust, thus restoring their business development and improving their performance (Jiang Yanjun, 2013; Cui Banwei et al., 2015). Fulfilling social responsibility can effectively reduce the business risks of enterprises and effectively coordinate the relationship between enterprises and social groups, thus increasing the social performance of enterprises (Lu Jing et al., 2019). After crisis events, post-crisis social responsibility activities can play a role in restoring trust, thereby recovering economic losses (Fan Jianfeng et al., 2020).

Table 5

Relationship Between Corporate Social Responsibility Practices and Social Perfomance

Variables	rho	p-value	Interpretation
Economic Aspects			
Legal Dimensions	0.642**	0.000	Highly Significant
Economic Value Creations Dimensions	0.649**	0.000	Highly Significant
Discretionary Dimensions	0.681**	0.000	Highly Significant
Social Aspects			
Legal Dimensions	0.676**	0.000	Highly Significant
Economic Value Creations Dimensions	0.751**	0.000	Highly Significant
Discretionary Dimensions	0.772**	0.000	Highly Significant
Environmental Aspects			
Legal Dimensions	0.751**	0.000	Highly Significant
Economic Value Creations Dimensions	0.751**	0.000	Highly Significant
Discretionary Dimensions	0.795**	0.000	Highly Significant

** . Correlation is significant at the 0.01 level

Table 6 shows the relationship between Corporate Social Responsibility and Organization Ethics. The results show that the calculated r value shows a moderate direct correlation, and the obtained p value is less than α level, indicating that there is a significant relationship between corporate social responsibility and social ethics in tourism.

Organizational Ethics is the basis for the judgment of CSR, social responsibility is the externalized performance of Organizational Ethics, Organizational Ethics is the basis for the judgment of corporate responsibility, and social responsibility is the externalized performance of Organizational Ethics. The clearer Organizational Ethics are, the higher the development level is, the better the effect of social responsibility

practice (Xing Anyi,2022). The operation and management ethics of enterprises require enterprises to properly deal with the relationship between themselves and consumers and other stakeholders in the market in the specific production and operation process, integrate social ethics and morality into the business philosophy of enterprises, and take the dual mission of social economic development and social moral development as the starting point and landing point of production and operation. Provide quality services, strictly control product quality, price positioning, information and publicity activities, so that corporate activities and corporate behavior in line with the overall ethical and moral requirements of society.

Table 6*Relationship Between Corporate Social Responsibility Practices and Organizational Ethics*

Variables	rho	p-value	Interpretation
Economic Aspects			
Care	0.694**	0.000	Highly Significant
Critic	0.607**	0.000	Highly Significant
Justice	0.608**	0.000	Highly Significant
Social Aspects			
Care	0.775**	0.000	Highly Significant
Critic	0.702**	0.000	Highly Significant
Justice	0.696**	0.000	Highly Significant
Environmental Aspects			
Care	0.769**	0.000	Highly Significant
Critic	0.728**	0.000	Highly Significant
Justice	0.707**	0.000	Highly Significant

** . Correlation is significant at the 0.01 level

Table 7*Relationship Between Social Performance and Organizational Ethics*

Variables	rho	p-value	Interpretation
Legal Dimensions			
Care	0.707**	0.000	Highly Significant
Critic	0.630**	0.000	Highly Significant
Justice	0.714**	0.000	Highly Significant
Economic Value Creations Dimensions			
Care	0.792**	0.000	Highly Significant
Critic	0.737**	0.000	Highly Significant
Justice	0.670**	0.000	Highly Significant
Discretionary Dimensions			
Care	0.837**	0.000	Highly Significant
Critic	0.772**	0.000	Highly Significant
Justice	0.748**	0.000	Highly Significant

** . Correlation is significant at the 0.01 level

Table 7 shows the relationship between Social Performance and Organizational Ethics. The data results show that there is a direct correlation between the social performance of tourism enterprises and Organizational Ethics, and the obtained P-value is less than the α level, indicating that there is a significant relationship between the social performance of tourism enterprises and Organizational Ethics. Ethical behaviors such as trust and trustworthiness can help establish long-term cooperative relations with suppliers, and the performance of enterprises will be better than those with short-term cooperation, which can help enterprises form competitive advantages. The degree of Organizational Ethics can help enterprises to form a good reputation and gain recognition from the government, so as to obtain more advantageous resources to promote the improvement of corporate performance (Jiang Ying,2021).

PROPOSED ENHANCED ECOTOURISM FRAMEWORK

According to the research results of this paper, a framework of enhanced ecotourism is constructed. The enhanced ecotourism includes three aspects: corporate social responsibility, corporate social performance and organizational ethics. It can be seen from the research data that the three aspects are directly related to each other in a positive way.

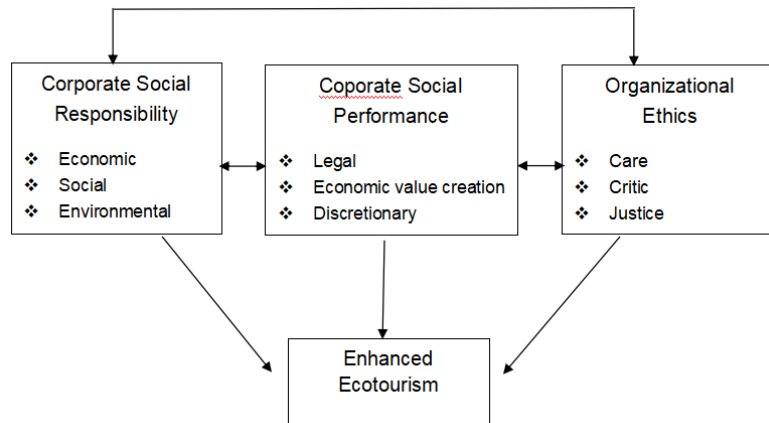


Figure 1. Proposed Enhanced Ecotourism Framework

4. Conclusions and recommendations

The tourism enterprises have a strong sense of corporate social responsibility in terms of economic, social and environmental aspect. The respondents assessed tourism enterprises to have an impressive corporate social performance in terms of legal and discretionary dimensions and good performance in terms of economic value creation. The tourism enterprises strongly adheres to organizational ethics in terms of care, critic and justice as assessed by the respondents. There are highly significant relationships among corporate social responsibility, corporate social performance and organizational ethics. A framework for an enhanced ecotourism is proposed. Tourism enterprises may pay more attention to the dimension of economic value creation. After the epidemic, the tourism industry began to recover, how to grasp the opportunity of development, increase revenue, expand profits and profit ratio is a problem that tourism enterprises should pay more attention to. Tourism enterprises may pay attention to creating a fair and just business environment. The proposed enhanced ecotourism framework maybe reviewed and adopted to enhance the performance of tourism enterprises. In the future, other researchers may study ecotourism performance from other dimensions like profitability and value creation.

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