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Corporate social responsibility in peer-to-peer accommodation: a focus on Airbnb

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Anna Farmaki

Department of Tourism Management and Hospitality, Cyprus University of Technology, Limassol, Cyprus

Stella Kladou

Department of Business Administration, Hellenic Mediterranean University, Heraklion, Greece, and

Dimitri Ioannides

Department of Economics, Geography, Law and Tourism, Mid Sweden University, Östersund, Sweden

Abstract

Purpose – This paper aims to provide a critical synthesis of the interface of corporate social responsibility (CSR) and peer-to-peer (P2P) accommodation to offer insights that contribute to theory and practice of CSR in hospitality.

Design/methodology/approach – By using key CSR models, this paper reflects on the nexus between CSR and P2P accommodation (with a focus on Airbnb) to identify opportunities and challenges with regard to CSR implementation in P2P accommodation and, thereby, progress the research agenda on the topic.

Findings – This contribution will hopefully enable policymakers to improve the accountability of stakeholders related to P2P accommodation in terms of the sector's impacts on local communities while contributing to the progression of the research agenda on CSR in hospitality.

Research limitations/implications – Because this contribution is meant to be a "critical reflection paper", the main purpose is to flesh out a commentary offering recommendations on how to account for CSR in relation to P2P accommodation and primarily Airbnb. As such, this paper aims to prompt future empirical research on the topic. Naturally, the major downside of this type of paper is the lack of an empirical approach.

Practical implications – This paper advances theory on hospitality-related CSR, enabling policymakers to improve the stakeholders' accountability related to P2P accommodation in terms of the sector's impacts on local communities.

Originality/value – Despite the increasing importance of CSR in hospitality, minimal academic attention has been paid insofar to CSR in the P2P accommodation sector. This inattention is surprising given the rapid expansion of the sector which, in turn, has imposed significant pressures on local communities.

Keywords CSR, Peer-to-peer accommodation, Airbnb, Sustainability

Paper type Research paper



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Introduction

In the hospitality sector, the importance of corporate social responsibility (CSR) has been elevated in recent years. The popularity of CSR is reflected in the increasing number of hospitality companies, which adopt CSR practices as part of their strategic operations (Farmaki et al., 2022). The growing significance placed on CSR is unsurprising given the pressures imposed on tourism and hospitality companies by various stakeholders (i.e. tour operators, customers) to align their practices with the principles of sustainable development. Because tourism inflicts immense pressures on the environment and local communities (Stoffelen and Ioannides, 2022), this means that tourism and hospitality companies must assume their share of responsibility for their respective contribution to pertinent socio-economic and environmental impacts (de Grosbois, 2012; Farmaki, 2019). Hospitality companies, in particular, are key contributors to destinations' sustainability goals (Ayuso, 2007). The implementation of CSR by hospitality companies can alleviate the negative effects stemming from their operations, which range from resource (e.g. water and energy consumption) depletion to waste production among others (Park and Levy, 2014; Rohu and Singal, 2020).

Moreover, CSR provides hospitality companies with various internal and external benefits (Benavides-Velasco et al., 2014; Choi and Choi, 2021; Shin et al., 2021; Smith et al., 2023) which, to a great extent, justify its increasing adoption. For example, CSR can positively influence brand positioning and strengthen companies' competitive advantage by responding to stakeholder demands for sustainability (Akbari et al., 2020; Liu et al., 2014; Molina-Collado et al., 2022; Smith et al., 2023). Company image and reputation play an important role in service industries including hospitality, because they stimulate demand and boost customer lovalty. Likewise, evidence suggests that CSR improves corporate financial performance through cost savings and enhances relationship building between a company and its stakeholders (e.g. shareholders, suppliers and the local community at large) (Franco et al., 2020: Kucukusta et al., 2019: Smith et al., 2023: Yoo et al., 2022), Moreover, CSR vields numerous benefits to employees including higher job satisfaction and greater productivity (Farmaki et al., 2022; Kim et al., 2022). While these benefits constitute CSR a competitive necessity for companies, they also translate into greater value for the local community because various scholars argue that CSR ultimately improves residents' wellbeing and quality of life (Bohdanowicz and Zientara, 2009; Hatipoglu et al., 2019).

Paralleling the growing popularity of CSR in the industry, several studies address hospitality-related CSR (Serra-Cantallops et al., 2018). Some refer to different perspectives such as manager and employee perceptions of CSR but also tourists' and residents' views of hospitality companies' CSR practices (Guzzo et al., 2020). Meanwhile, researchers have examined CSR in hospitality through the lens of several theoretical frameworks. The most widely adopted ones are stakeholder theory, institutional theory and social identity theory (Farmaki, 2019; Hu et al., 2020). Despite several hospitality-related CSR studies, focusing mostly on hotel, restaurant and casino settings, limited research exists on CSR in relation to peer-to-peer (P2P) online accommodation platforms (Shin et al., 2022; Qi and Chen, 2022). This is surprising given the rapid global expansion of P2P accommodations, which "allow property owners (hosts) to rent out rooms or entire properties for a short term to visitors" (Ioannides et al., 2022, p. xvii, see also Dissing Christensen, 2022). Nowadays, several P2P online accommodation platforms exist, including Airbnb, HomeAway, 9Flats and House Trip. Airbnb, by far the largest and most successful P2P accommodation platform. has grown immensely since 2007 when it was first founded, expanding to more than 191 countries and including approximately four million hosts and one billion guests (Airbnb, 2019). The platform's estimated value of US\$30bn surpasses that of many hospitality

companies (Cheng and Jin, 2019), whereas in recent years it has expanded its product offering, having entered into the luxury accommodation sector (Farmaki *et al.*, 2021).

While Airbnb was initially welcomed as a disruptive innovation offering socio-economic benefits to hosts and guests, critics accuse it of creating challenges for local communities. In many cities, they associate the proliferation of P2P accommodation properties – especially Airbnbs – with gentrification and an escalation of property prices (Ioannides *et al.*, 2019; Shabrina *et al.*, 2022). Likewise, they blame Airbnb's expansion for causing overcrowding in residential areas (Namberger *et al.*, 2019), whereas concerns have increasingly been raised over its contribution to waste proliferation (Álvarez-Herranz and Macedo-Ruíz, 2021). Consequently, calls for regulating the sector have intensified, resulting in legislation in many destinations, which primarily requires hosts to register their properties and pay taxes on the rental incomes they receive (von Briel and Dolnicar, 2021).

Nevertheless, we are unaware of any further requirements imposed on Airbnb and its users (hosts and guests), although several social responsibility initiatives were implemented by the platform itself, including its non-discrimination policy. This aims to eliminate discriminatory behaviours against guests of certain races or religions (Farmaki and Kladou, 2020). While traditional hospitality providers are expected to adopt CSR practices, the P2P accommodation sector has been slow to assume accountability of the impacts of P2P transactions. This is surprising considering that the sharing economy – of which P2P accommodation is a part – has been argued to contribute to sustainability with service providers engaging in CSR (Mi and Coffman, 2019). Indeed, Shin et al. (2022) found that the socio-cultural benefits of P2P accommodation favourably impact consumer perceptions of community resilience. Furthermore, the non-traditional nature of the P2P accommodation sector, wherein hosts and guests co-facilitate P2P transactions (Jiang et al., 2019) and often share the same space (Teixeira et al., 2020), implies that the adoption of CSR in P2P accommodation is more complex than in traditional accommodation. Given that in P2P accommodation settings, hosts are both service providers and workers, their perception of the platform's CSR activity is important (Tie et al., 2021). It is worth mentioning that Chuah et al. (2022a, 2022b) report that consumer trust for Airbnb is strengthened by environmental and philanthropic CSR but weakened by economic CSR activities. Evidently, and in light of Airbnb's increased engagement in CSR during the COVID-19 pandemic as a means of gaining public trust (Chuah et al., 2022a, 2022b), there is a need to further examine the interface between P2P accommodation and CSR, particularly following recent findings that post-pandemic preventive measures as part of platform CSR positively impact consumer attitudes and behaviours (Qi and Chen, 2022).

Against this backdrop, we aim to provide a critical synthesis of the interface between CSR and P2P accommodation to offer insights that contribute to existing CSR-related theory and practice in hospitality. Specifically, we attempt to answer the following questions, which CSR literature already identifies as critical in pertinent examinations. What corporate social responsibilities should the P2P accommodation sector undertake? Who should carry out these responsibilities? How should CSR be implemented in P2P accommodation? According to Farmaki and Stergiou (2021), mainstream CSR literature focuses mostly on understanding who is responsible for what and how social responsibilities should be implemented. Meantime, questions about how firms decide which CSR practices and policies are relevant to their customers and what is considered socially responsible to whom remain unanswered (Bondy and Starkey, 2014 cited in Iyer and Jarvis, 2019). Answers to these important questions are necessary to better understand what can be gained through the role and nature of CSR in P2P accommodation. Thus, our paper offers significant theoretical and practical implications. On the one hand, it advances theory on hospitality-related CSR, which has largely overlooked the nature of P2P transactions. On the other hand, it may enable

policymakers to improve the accountability of stakeholders related to P2P accommodation in terms of the sector's impacts on local communities.

Corporate social responsibility in hospitality

The CSR literature reveals several conceptualizations of the term. Generally, there is no agreement over what exactly constitutes CSR (Iyer and Jarvis, 2019). Two prevailing views of the concept exist. The first considers CSR as the business activities that do good beyond company interests and what the law requires (McWilliams and Siegel, 2001). This view originates from Bowen's (1953) theorising that businesses should make decisions and pursue desirable actions in terms of society's objectives and values. In this sense, CSR emerges as a corrective measure to minimise the negative impacts of companies. This rationale is associated to the normative approach to CSR, which assumes that stakeholders linked to the company must behave morally (Young and Thyil, 2008). The second view considers CSR in narrower terms resting on Friedman's (1970) suggestion that a company's sole responsibility is to make profit for its shareholders. This view has been related to the descriptive approach to CSR, which focuses on investigations of the effects of CSR on company performance.

An attempt to bridge the two perspectives led to the emergence of the instrumental approach to CSR, aimed at understanding who is responsible for what and how responsibilities should be implemented. The instrumental approach dominates the CSR literature (Farrington et al., 2017). Specifically, it proposes that CSR must be embedded in corporate strategy, allowing companies to gain numerous benefits associated with CSR implementation. Thus, the instrumental approach links business goals with societal values and is preoccupied with identifying the stakeholders involved in CSR and the dimensions related to CSR. Among the most popular frameworks in CSR research are Carroll's (1979) pyramid and Elkington's (1997) triple bottom line, Carroll's CSR pyramid categorises corporate responsibilities into four groups (economic, legal, ethical and philanthropic), recommending that a company should make profit, adhere to laws, be ethical and behave generously for the benefit of the society (Carroll, 1979). The latter identifies CSR dimensions that are consistent to the economic, social and environmental principles of sustainable development and suggests that these guide company strategy and stakeholder management (Elkington, 1997). In this context, CSR activities may include donation to charities, environmental management system implementation, sustainable product development and management tactics to improve employee work-life balance.

The instrumental approach to CSR acknowledges several stakeholders pertinent to CSR. For example, research recognised that employees, suppliers, customers and the community at large are relevant to CSR and company actions must address these (Farmaki, 2019). Consequently, many studies recognise both internal and external CSR activities with the former referring to practices directed to stakeholders within the company (i.e. employees) and the latter representing activities directed to external stakeholders such as customers and suppliers (Choi and Choi, 2021; Kim et al., 2022; Shin et al., 2021). The stakeholder perspective has preoccupied CSR hospitality researchers considerably because much of the effectiveness of the implementation of CSR activities depends on stakeholder issues. For instance, contradicting stakeholder interests, minimal stakeholder engagement in CSR and poor coordination of activities are among the problems inhibiting the successful implementation of CSR strategies (Farmaki, 2019).

In light of these issues, the question as to how CSR should be effectively implemented in hospitality becomes a key concern of the instrumental approach, which dominates much of relevant literature. While the instrumental approach suggests the embeddedness of CSR to

corporate strategy (Boesso *et al.*, 2013), studies reveal an array of influencing factors at the macro, meso and micro levels. At the macro level, CSR is recognised as a product of institutional dynamics with studies looking at stakeholder relations, cultural norms or political effects on hospitality companies' CSR (Ettinger *et al.*, 2018; Gu *et al.*, 2013; Kucukusta *et al.*, 2019). This line of work identifies communication and implementation issues as key to the effectiveness of CSR. At the meso level, studies focus on corporate strategies and practices to determine the benefits derived from CSR internally including improved corporate performance (Abaeian *et al.*, 2019; Lin *et al.*, 2020). Last, at the micro level, studies delve into stakeholder views such as guest, manager and employee perspectives to examine satisfaction aspects and attitudes towards CSR (Akbari *et al.*, 2020; Nazir and Islam, 2020), because these influence its successful implementation.

In sum, hospitality-related CSR research offers important insights highlighting the complexity of CSR in a multi-faceted industry like hospitality. Although there is a burgeoning number of CSR-oriented studies in hospitality drawing from hotel, restaurant and casino settings, we know little relative to CSR within P2P accommodation settings, especially because researchers have only recently begun to investigate the topic (Shin *et al.*, 2022; Qi and Chen, 2022). This omission is surprising considering the recent rapid expansion of the sector (especially Airbnb) which, as we have already described, has yielded numerous impacts on local communities.

P2P accommodation differs from traditional accommodation because in the P2P hospitality exchange the host and the guest act as co-facilitators and co-creators of the hospitality experience (Foroudi et al., 2022; Jiang et al., 2019), whereas platforms play a mediating role. The host is also typically a non-professional often lacking service management or customer relationship management skills (Liang et al., 2021). Although academics have begun examining CSR in P2P accommodation settings, highlighting the importance of such platforms' CSR activities in gaining public trust (Chuah et al., 2022a, 2022b; Qi and Chen, 2022), these studies were mostly triggered by the COVID-19 pandemic. Meanwhile, CSR plays an important role in the P2P accommodation sector by contributing to the achievement of sustainability (Mi and Coffman, 2019), as it requires from all the parties involved (the host, the guest and the platforms) accountability for the outcomes of their actions on the local economy, environment and society. CSR can also help the P2P accommodation sector improve its resilience by re-defining the role of each interested party and by maximising the sector's competitiveness, a need that intensified following the pandemic (Mondal and Samaddar, 2022). In so doing, CSR must become embedded in the platforms' strategy and underline the practices of hosts and guests. To this end, this paper constitutes the first effort to reflect on CSR critically and holistically within its relevant applications in P2P accommodation. Thus, the paper adopts an instrumental approach whereby we seek to bridge main CSR theorising with P2P accommodation characteristics to discuss what CSR activities may be implemented in P2P accommodation, by whom and how.

Airbnb impacts and the need for corporate social responsibility

When online P2P accommodation platforms – notably Airbnb – originally emerged, their advocates praised these for their associated benefits both to guests and hosts (Guttentag, 2019; Dredge and Gyimóthy, 2015; Ioannides *et al.*, 2019). From the guests' perspective, when visiting a particular destination, they could choose from a far more diverse set of affordable tourism accommodation options than before whilst socially interacting with their host (De Canio *et al.*, 2020). Meanwhile, hosts were able to supplement their household income by either renting out unused spaces within their own residences or by letting out on a short-term basis an entire property such as a second home (Adie *et al.*, 2022). The main

argument put forth in support of this new form of accommodation provider was that services do not disrupt economic, socio-cultural and environmental sustainability (Ioannides *et al.*, 2019). Guests would stay at underused spaces, use extant facilities and interact with their hosts' culture. The hosts would supervise the proper use of house resources (e.g. electricity, water, heating) and be supported financially in return. Airbnb would promote more effective use of resources and environmentally more sustainable ways to travel (Chuah *et al.*, 2022b).

A more critical focus of Airbnb's negative effects from an economic, societal and, to a lesser extent, environmental perspective has become a dominant research theme in recent years (Dissing Christensen, 2022). Guttentag (2019) highlights research on the effects of Airbnb platform on public health and safety, the disruption of residents' daily activities, the touristification and gentrification of urban neighbourhoods as well as rising property values and rents and the resulting displacement of inhabitants. He notes that many studies describe and explain the spatial distribution of Airbnb properties, especially in urban areas, and how residents in such places increasingly worry about the takeover of their neighbourhoods by tourism-related activities and visitors. Guttentag also discusses Airbnb's adverse effects on the tourist industry, especially in the case of lower end and mid-range hotels. A study of stakeholders' perspectives in Queenstown, New Zealand (Cheng et al., 2022) highlighted these individuals' ire given that Airbnb hosts are not required to adhere to the same rules and legal requirements as traditional accommodation establishments (e.g. hotels). This means Airbnb hosts often avoid paying taxes and fail to comply with strict safety and security standards. Furthermore, the Queenstown study revealed that the stakeholders viewed Airbnb unfavourably because they blamed it for escalating housing costs, thus making the cost of living for inhabitants – including tourism employees – prohibitively high. In turn, hotels and other businesses found it increasingly hard to attract or retain employees.

Caldicott et al. (2020) acknowledge that several negative environmental effects associated with Airbnb exist both from an economic and social wellbeing perspective. They stress that in neighbourhoods with many Airbnb properties, the residents and traditional tourism accommodation providers suffer the largest negative repercussions. In such places, because much of the rental housing stock is transformed into short-term rentals, often leading to far higher profits for landlords, lower income households find it increasingly challenging to find affordable housing. Meanwhile, the locals' social wellbeing is adversely affected because of problems associated with rowdy behaviour like excessive noise and the generation of large volumes of waste. This, in turn, makes such areas less desirable as liveable spaces and, often, prompts a widescale exodus by long term residents. Also, as Caldicott et al. (2020) point out, in many destinations, hotels may have well established "waste management, security and fire and safety protocols" (p. 215), whereas in the case of Airbnb this is rarely the case. These authors argue that research on negative Airbnb-related environmental problems is rare, suggesting that a possible explanation for this inattention is that the "natural environment lacks a political voice" (p. 219). The extreme negative effects associated with P2P housing have gradually caused a backlash in several destinations. Often, policymakers have enacted various measures to control such activities although, as many studies reveal, a one-size-fitsall policy is hard to identify depending on the varying contingencies of each destination. Moreover, enforcing such policies is hard to achieve (Guttentag, 2019).

Despite the enormous volume of research produced in recent years, surprisingly few academic studies link CSR to the Airbnb phenomenon (Chuah *et al.*, 2022a, 2022b). Nevertheless, a recent book chapter by von Briel and Dolnicar (2021) described how Airbnb has over time been involved in endeavours, extending beyond the company's regular P2P activities. While the company has actively lobbied for various causes and engaged in

political activism, it has also participated in CSR. According to von Briel and Dolnicar (2021), Airbnb's CSR involvement began in 2016, following its involvement in a programme geared towards expanding higher education opportunities to minorities. Furthermore, Airbnb has participated in programmes aimed at fighting homelessness in cities like New York and San Francisco. Their best-known initiative is the Open Homes program, which following a disaster, provides emergency housing in Airbnb properties. "Airbnb achieves this by alerting member hosts in affected areas of the emergency and asking them to make their spaces available for free or at reduced prices. In these instances, Airbnb also waives its service fee" (von Briel and Dolnicar, 2021, p. 217). Airbnb's CSR activities that specifically target local communities include the so-called Country Pub Project in Australia, which sought to renovate five pubs in rural areas. Such projects are inspired by Fairbnb, a platform focusing specifically on responsible and sustainable travel by prioritising social and ecological projects of local communities.

Noting the existing research gap when it comes to CSR in P2P accommodation, Chuah et al. (2022a, 2022b) lament the limited conceptualisation of CSR in relation to the overall platform-based economy. They contend that, unlike in the case of hotels, investigations of CSR in the P2P accommodation sector during times of crisis like the COVID-19 pandemic have been rare. As such, by using stakeholder theory, these authors undertook an empirical study of customers' rebooking intentions in reaction to Airbnb's elevated CSR activity following the pandemic. While they accept that the customers' perception of CSR activities by Airbnb does not directly influence the intention to rebook, they noted that indirectly, the intention to rebook a holiday is mediated by customer trust and identification with the company. From a practical standpoint, Chuah et al. (2022a, 2022b) conclude that Airbnb's activities, which focus on strategic philanthropy, are likelier to influence their clients' view of CSR than those focusing on environmental, economic or ethical features. They also acknowledge that their study's major limitation is its focus on US-based Airbnb users without considering the viewpoints of suppliers and employees. Clearly then, more must be done to enhance our understanding of CSR in the P2P accommodation sector. Moreover, as already mentioned, CSR in P2P accommodation is not only a matter for the online platform alone but is also relevant to how guests and hosts abide by and embrace CSR priorities. Next, we discuss the conceptualisation and adoption of hospitality related CSR as revealed by relevant studies to provide the background for critically examining the relevance of CSR in P2P accommodation.

Critical reflection on corporate social responsibility in peer-to-peer accommodation

Firstly, we attempt to answer *what* CSR activities may be implemented in the context of P2P accommodation. The dominant frameworks in CSR literature, which identify the dimensions relevant to hospitality CSR, are the triple bottom line approach (Elkington, 1997) and Carroll's (1979) CSR pyramid. The first suggests that a company should be a steward of the environment, society and the economy in line with the principles of sustainable development. Consequently, CSR is recognised as having environmental, social and economic dimensions. Thus, in the context of the P2P accommodation platforms, activities may be grouped according to the issue they seek to address (i.e. either the economy, society or environment). Airbnb hereby holds the leading role within the industry by undertaking several activities aimed at promoting inclusiveness, transparency, security and empowerment among others and creating awareness among hosts of various socially important issues as well as issuing new regulations and guidelines (von Briel and Dolnicar, 2021). Table 1 lists examples.

Economic	Social	Environmental	Focus on Airbnb
Provides free insurance to guests against host cancellations and inaccuracies Reminds hosts to pay taxes and other local license requirements Reminds hosts to check and follow local laws on taxation, liability, etc. Offers compensation to hosts	Offers guidance to hosts on supporting guests with accessibility needs Provides guidelines to hosts to ensure health, privacy and safety in properties Reminds hosts of being mindful of their neighbours Established non-discriminatory policy to protect guests from discrimination on the basis of race, ethnicity or religion Suggests to hosts to offer free temporary accommodation to vulnerable societal	Offers suggestions to hosts on maintaining eco-friendly listings Partners with My Green Trip to support efforts for eco-friendly travel	Table 1. Examples of Airbnb CSR activities based on the triple bottom line
for damage of properties • Encourages donations for those in need of emergency accommodation Source: Created by authors	members such as refugees and health workers during crises		

These activities can also be categorised according to the range of responsibilities outlined in Carroll's (1979) pyramid (Table 2). At the bottom of the pyramid lie economic responsibilities, including being profitable, investing in the community by creating jobs and supporting local suppliers. Legal responsibilities follow, relating to a company's obligation to obey the regulations and laws of the industry and country where they operate. Ethical responsibilities refer to a company being a moral agent in terms of operations and fair and just to various parties by ensuring that no harm is caused by their strategies and/or practices. Last, philanthropic responsibilities sit at the top of the pyramid outlining the company's need to give back to society and improve the local community's quality of life.

Responsibilities	Activities	
Economic	Offers job opportunities to disadvantaged members of society (e.g. women) Provides free insurance to guests for booking cancellations and inaccuracies Provides free insurance and compensation to hosts for property damage Reminds hosts to pay local taxes	
Legal	Reminds hosts to obey the local laws and regulations Reminds hosts to adhere to local licensing requirements Provides guidelines to hosts to ensure health, privacy and safety in properties	
Ethical	Establishes an anti-discrimination policy to inhibit hosts from discriminating against guests based on race, ethnicity and religion Reminds hosts of being mindful of neighbours	
	 Provides information to hosts to support guests with accessibility needs Offers suggestions to hosts on eco-friendly listings Supports efforts for eco-friendly travel 	
Philanthropic	 Implements a donation scheme to help those in need of emergency accommodation (e.g. refugees) Encourages hosts to offer free temporary accommodation to those in need or specific members of community during crises (e.g. refugees, health workers) 	Table 2. Examples of platform CSR activities based on
Source: Created by a	authors	Carroll's pyramid

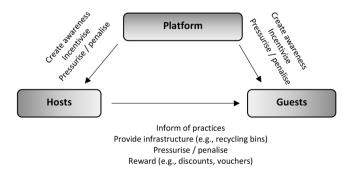
An overview of the activities undertaken by the platform reveals two underlying issues. Firstly, the platform follows a guest-centric focus in terms of CSR with the hosts being the main stakeholder implementing suggested practices. In other words, much of the responsibility for carrying out CSR lies in the hands of the hosts with the activities being directed towards guests. Indeed, past studies acknowledged the guest-centric approach of Airbnb practices, an issue which often leaves hosts feeling disadvantaged (Zhu, 2021). Secondly, various problems caused by the expansion of Airbnb remain unaddressed despite the adoption of measures and changes in policies on behalf of the platform. For instance, neighbourhood nuisance, rising rental prices, excess waste and uninsured labour represent the dark side of P2P accommodation (e.g. Chuah *et al.*, 2022b). In turn, these may negatively influence consumer trust in P2P accommodation platforms (Chuah *et al.*, 2022a, 2022b). Unsurprisingly, alternative P2P accommodation platforms (i.e. Fairbnb) emerged in recent years in response to the demand for more sustainable P2P accommodation solutions. As such, the role of the platforms in implementing CSR either directly or indirectly through hosts leads to calls for further examination.

Particularly, the question of who is responsible for implementing CSR in P2P accommodation becomes relevant. The term CSR encompasses the word "corporate", implying that social responsibility lies on the side of a company. Although Airbnb Inc. is a registered company recently made public, the nature of the P2P transactions facilitated through the platform entails that other parties (i.e. hosts, guests) also bear responsibilities and are equally important in implementing practices. Nonetheless, the voluntary nature of undertaking socially responsible activities means there is a risk these are not carried out properly. In traditional hospitality settings, it is expected that employees implement CSR activities and that guests may also contribute to such efforts by, for instance, minimising water or electricity usage. Yet, CSR implementation is primarily the company's responsibility, which must train employees, create awareness among guests, provide incentives and ensure activities are appropriately enforced by establishing monitoring mechanisms. Other parties (e.g. tour operators) also exert pressures on hospitality companies to comply to certain environmental and social standards, whereas, often, local governments offer incentives to companies to adopt eco-friendlier practices. Even so, the responsibility for CSR adoption ultimately lies with the company, which may engage in external CSR directed to the local community, customers and suppliers as well as internal CSR targeting employees and shareholders.

In P2P accommodation settings, the assumption of CSR implementation becomes increasingly complex because platforms are prompted to shift their role from linking hosts and guests who engage in the transaction to enforcing internal and external CSR activities. This can be done both directly and indirectly by facilitating CSR host and guest led implementation. Yet, when collective responsibility is required such as in the case of P2P accommodation, it is possible that responsibility is diffused to others because there is no particular responsibility assigned to individuals and there is no legal framework prescribing responsibility assumption processes. This brings us to the third question relating to the discussion on CSR implementation in P2P accommodation settings, which is *how* should CSR be implemented? Critics accuse P2P accommodation platforms like Airbnb of exhibiting corporate wokeness (Farmaki, 2022) while their operations continue to exert numerous negative impacts on local communities. Evidently, the sincerity of CSR activities and policies remains questionable. CSR must be linked to an ethically oriented organisational culture, which in P2P accommodation terms, links to moral responsibility and sustainability (Chuah *et al.*, 2022b), and calls for a more strategic approach to CSR.

Such a task seems feasible only if CSR actions and sustainability integrate moral initiative, responsibility and practices to be in position to find ethical solutions to any problem arising, which challenges resilience and sustainability. This kind of approach appears particularly relevant to P2P accommodation, given how platforms reflect a community concerned with morally and materially satisfying both shareholders and stakeholders. P2P accommodation platforms must propose policies to not only create awareness but also to motivate and reward morally responsible behaviours of hosts and guests or, in some cases, penalise irresponsible behaviours. However, ethical codes are insufficient for supporting ethical behaviour unless policies are bundled together with processes and structures that educate members and allow for the institutionalisation of practices while allowing for reflection and feedback. For instance, platforms may issue ecofriendly badges for properties contributing to sustainable efforts following the necessary property checks. Relevant badges may also be offered to guests for contributing to initiatives like recycling and lower energy consumption. Hosts could also be trained to ensure the appropriate infrastructure is in place at the properties, allowing for environmentally responsible practices to be implemented on behalf of guests. Likewise, discounted commission fees may be applied to encourage hosts to participate in eco-friendly programmes. Figure 1 illustrates the inter-relationships between the parties involved and the strategies that may be undertaken for a more sustainable form of P2P transactions.

Place contingency is particularly significant for determining how platforms like Airbnb can determine whether the aforementioned initiatives and practices will be feasible and fair across different contexts. For instance, urban locations in the Global North (e.g. Western Europe or North America) may be steps ahead in terms of recycling compared to their rural and/or Global South counterparts (e.g. places in south Asia or Central America). Consequently, a deep understanding concerning sustainability and resilience objectives in particular places (i.e. urban versus rural) can help the platform attribute badges or initiatives to hosts and guests based on what each place actually needs and recognises as a priority. In the recycling example above, in urban settings of the Global North, where the infrastructure is in place and cities seek to move towards trash-free zones (i.e. San Francisco), the platform could promote zero-waste practices and reward guests for complying with this priority during their stay. Elsewhere (e.g., rural areas even in western contexts like Greece), where recycling culture is still in its infancy, P2P accommodation platforms could incentivise hosts to encourage local authorities and the community to further promote recycling. In either case, the platform can, by using algorithms, bring together guests and hosts that match in terms of their social responsibility ethics and the



Source: Created by authors

Figure 1. Inter-relationships of parties and proposed strategies

sustainable objectives of the given locality and suggest relevant places and travel experiences accordingly. In short, platform policies providing institutional support for ethical and sustainable practices (Mulkhan, 2022) must be bundled together with processes and structures (e.g. a discussion hub within the platform offering credits to hosts and guests who share their ideas on how to motivate and realise ethical behaviour) that socialise and educate hosts and guests on CSR priorities.

Conclusion and implications

Conclusions

Despite the numerous studies on P2P accommodation, the literature discussing CSR in this context is limited. Researchers have recently started exploring aspects somehow relevant to CSR in P2P accommodation. Nevertheless, their studies neither necessarily and thoroughly embrace the complexity of CSR practice in this sector nor do they reflect CSR conceptualizations as these can be relevant to the sector. For instance, Mi and Coffman (2019) discussed the potential contribution to sustainability objectives when service providers of the sharing economy engage in CSR, and Von Briel and Dolnicar (2021) provided insights on relevant applications of Airbnb towards this direction in a given place context. Chuah *et al.* (2022a, 2022b) focus on consumer behaviour, and the relationship between guests' trust and Airbnb's CSR activities took place in an US context and prioritized insights relevant to the pandemic (at a specific period in time). Our paper extends beyond these limitations and responds to Chuah *et al.*'s (2022a, 2022b) call to conceptualise CSR to improve its relevance to the platform-based economy.

This paper represents a "critical reflection paper", whose main purpose is to flesh out a commentary that offers recommendations on how to account for CSR in relation to Airbnb. As such, the aim is to prompt future empirical research on the topic following a critical synthesis of the interface of CSR and P2P accommodation, which allows the identification of related opportunities and challenges with regard to CSR implementation in P2P accommodation settings. Specifically, we attempted to answer the following questions, which CSR literature recognises as critical in CSR examinations. What corporate social responsibilities should the P2P accommodation sector undertake? Who should carry out these responsibilities? How should CSR be implemented in P2P accommodation? The critical discussion of this paper carries significant theoretical and practical implications.

Theoretical implications

The unexplored landscape of CSR in P2P accommodation demands academic attention to advance understanding on how the impacts of P2P accommodation on local communities can be mitigated. Here, our aim was to critically reflect on how extant CSR literature relates to the P2P accommodation sector and advance current research on CSR in hospitality by discussing *what* CSR responsibilities must be carried out in P2P accommodation setting, *who* is responsible for CSR implementation and *how* it should be implemented in a highly unregulated hospitality sector. We sought to answer these key questions that are pertinent to CSR in P2P accommodation through a detailed examination of CSR-related dimensions, as drawn from key CSR models dominating CSR literature. We also aimed to identify the main stakeholders involved in CSR implementation in P2P accommodation whilst scrutinising the processes and practices required for effective CSR implementation in P2P accommodation settings.

In so doing, this paper carries important theoretical implications because it contributes to the field of CSR in hospitality by diverting attention on the need to implement CSR in the P2P accommodation sector, on which academic attention has insofar been scarce. Specifically, it provides a conceptual identification of corporate responsibilities (Figure 1) which reflect Carroll's (1979) and Elkington's (1997) dimensions that have dominated CSR literature. In other words, by adopting key CSR models and applying them in the context of P2P accommodation, we have managed to provide a theoretical background for discussing CSR relative to P2P accommodation. Specifically, using an instrumental approach, we sought to bridge main CSR theorising with P2P accommodation characteristics to discuss what CSR activities may be implemented in P2P accommodation, by whom and how. As such, we offer a conceptual framework (Figure 1), which illustrates the inter-relationships between the stakeholders involved and the strategies that may be undertaken for a more sustainable form of P2P transactions. This framework may be of use to academics interested in investigating the interface between CSR and P2P accommodation and to policymakers and stakeholders in tourism and hospitality. Indeed, it has become obvious that the nature of P2P accommodation and the manner in which it has evolved necessitate further research to explore the phenomenon in more detail and, by extent, provide thorough guidelines to tourism stakeholders.

Practical implications

P2P accommodation was originally promising in terms of granting services that would not disrupt economic, socio-cultural and environmental sustainability. The growth of P2P accommodation platforms has challenged this initial promise as it exerted several pressures on the local environment and destination communities, leading to demands for immediate actions from policymakers and industry practitioners. These pressures paved the way for the first insights into the interface of CSR and P2P accommodation. In this paper insights are provided based primarily on Elkington's (1997) approach and Carroll's (1979) CSR pyramid. According to Elkington (1997), every company (including P2P accommodation platforms) should act as a steward of the environment, society and the economy in line with the principles of sustainable development. Therefore, we viewed environmental, social and economic dimensions as reflected on CSR examples undertaken by Airbnb. However, each destination might have different sustainability priorities, depending on its reality and how it aspires to develop in the long, middle and short term. Hence, destination policymakers and industry practitioners must consider contextual factors when developing relevant policies and legislation on P2P accommodation. For example, the cultural background at destinations or infrastructural limitations may prevent the effective implementation of CSR in P2P accommodation.

Still, in line with Caldicott's *et al.* (2020, p. 219) realisation that "the natural environment lacks a political voice," some places have not grasped at a strategic level, the need to set their own sustainability priorities that businesses and P2P platforms must align with. This paper aims to help each involved party (e.g. platform, host, guest) realise in detail one's own share of responsibility and accountability and contribute to the promotion of sustainability and resilience in P2P hospitality settings. The instrumental approach proposes that CSR should be embedded in corporate strategy, allowing the company to gain benefits associated with CSR implementation. Thus, when there are relevant strategies and priorities (i.e. like the ones the European Union sets for sustainability), destinations and platforms, just like companies, must show how they conform, align and address these priorities. Comparison and benchmarking are essential, because P2P accommodation platforms set different priorities (e.g. Fairbnb gives back 50% of its revenues to support a local community project, whereas Couchsurfing prioritises local experiences and interaction and does not foresee accommodation payments).

Limitations and future research

As this paper is a critical reflection paper, its major downside is its lack of an empirical approach. Thus, scholars are invited to perform empirical studies on the topic of CSR in P2P accommodation. Future research can benefit from more focused analyses of different platform practices at the macro, meso and micro level. Specifically, it would be interesting to examine stakeholder relations; study cultural norms or political effects determining the benefits derived from CSR at the meso level; and analyse stakeholder views to examine satisfaction aspects and attitudes towards CSR to feed into a successful implementation in the P2P accommodation sector. Also, future research could involve case studies at different spatial settings to better understand applicable best practices based on sustainability priorities and evaluate platform CSR activities from the local and/or regional perspectives. Furthermore, cross-cultural evaluations might lead to robust models, which will enable destination stakeholders to comprehend the relationship between P2P accommodation and sustainability and resilience. In such cases, future studies could evaluate how CSR initiatives and hosts' and guests' awareness add pressure to policy stakeholders to prioritise sustainability objectives in their agendas.

In relation to the latter, future studies should consider that P2P accommodation platforms, like Airbnb, lack a similar structure and do not adhere to the same rules and legal requirements as traditional accommodation establishments (Cheng et al., 2022). This leads to the necessity to investigate the role of ethics and ethical behaviour more thoroughly for all involved stakeholders, a future research field with much potential in sustainability studies (Molina-Collado et al., 2022). Research relating to P2P accommodation can help update extant classifications of the components of ethical organisation culture (Johnson, 2016) and conclude with formal and informal systems that will facilitate the successful development and adoption of CSR priorities. We hope that researchers working on our proposed recommendations will elicit discussion on this important topic and help stakeholders manage the negative impacts inflicted on local communities by the sector's rapid expansion.

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Further reading

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About the authors

Anna Farmaki is Assistant Professor at the School of Management and Economics of the Cyprus University of Technology. Her research interests lie in the areas of tourism planning and development and tourist behaviour. Anna Farmaki is the corresponding author and can be contacted at: anna.farmaki@cut.ac.cy

Stella Kladou is an Assistant Professor at the Hellenic Mediterranean University in Crete, Greece, where she just completed a postdoc on place branding, cultural identity and gastronomy. Her research mainly pertains to place branding, cultural and wine tourism and digital marketing.

Dimitri Ioannides is Chaired Professor of human geography at Mid Sweden University. For almost three decades, he has investigated various aspects relating to tourism, including the economic geography of the tourism sector, tourism planning and development (especially in peripheral regions) and various aspects relating to tourism in the context of sustainable development.