Currently, the sustainability of the tourist destination has become, in fact, an element of key differentiation to increase its competitiveness.

First, for the hotel company the environment and its conservation are vital aspects, and that is why initiatives and proposals have emerged to implement a new concept related to tourism, called “sustainable tourism”. The environment is in fact inherent to the tourist service, and it is necessary to raise awareness among tourists, residents and managers of hotel accommodation to make the development of the tourism industry sustainable with the adoption of sustainable practices (cf. Sanagustín, Monseñe and Gómez, 2011 Vargas, Vaca and García de Soto, 2004).

Second, several authors who highlight the role that Corporate Social Responsibility (hereinafter, CSR) represents in the tourism sector. Authors such as Wojtarowski et al. (2016) conceptualise CSR as a key element for sustainable development in the tourism sector, and it is defined by the World Business Council for Sustainable Development (WBCSD) as “the continued commitment of companies to behave ethically and contribute to economic development, improve quality of life for workers and their families, as well as the local community, and society in general”. Third, having highlighted the relevance of sustainable tourism and CSR, this research aims to underscore the relationship between CSR, Sustainability and Sustainable Tourism. The aim is also to make up for a lack detected in the literature when having traditionally addressed the study of CSR from the point of view of the tourist consumer, analysing aspects such as the effects of communication and dissemination of the CSR policies implemented (Alvarado, 2008; Martínez, Pérez and Rodríguez del Bosque, 2014), the level of satisfaction and loyalty (Martínez García de Leaniz, 2015, Montaño Valle, 2015, Prud’homme and Raymond, 2013), the conditions for

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the adoption of responsible and sustainable behavior by the individual (Oliveira, Oliveira and Caldeira, 2015, Tilikidou, Delistavrou and Sapountzis, 2014), among others.

Consequently, the objective of this research is to identify the attitudes and behavioral intentions of the accommodation manager towards CSR as a way to implement tourism-sustainable actions. In particular, the contextualisation of this paper is confined to the rural environment, given the impact that tourism activity -especially the hotel industry- can have on this environment. According to Wojtarowski et al. (2016) the development of responsible tourism actions in small rural areas can lead to positive impacts and more sustainable development.

This research assumes the Theory of Sustainable Development, and defines CSR as a multidimensional construct formed by an economic, social and environmental dimension, which is disaggregated by Panwar et al. (2006) and Van Marrewijk (2003), and based on the “triple bottom line” model (hereinafter, T.B.L., cf. Elkington, 1998). In the tourism field, this has been applied as a theoretical reference in recent papers associated with the hotel context (Alvarado, 2008, Martínez García de Leaniz, 2015, Martínez, Pérez and Rodríguez del Bosque, 2014, Montaño Valle, 2015, Peña and Sierra, 2012; Prud’homme and Raymond, 2013). On the other hand, based on the identification of determining factors for the adoption of socially responsible attitudes by the rural manager that result in the implementation of socially responsible strategies, this research adopts the theoretical framework provided by the Theory of Planned Behavior (onwards, TPB; cf. Ajzen, 1991). It is a conceptual framework validated and verified in a wide range of contexts, disciplines and countries.

In particular, in the field of tourism, the application of Ajzen’s TPB (1991), as a theoretical framework to explain the attitudes of the tourism manager or manager towards socially responsible actions or the behaviour of the tourist consumer is present in various papers. Therefore, the proposed structural model evaluates the incidence of the Attitudes (AT), Subjective Norms (SUBN), Perceived Behavioral Control (PBC) and Behavioral Intention (BI) constructs defined by the Ajzen TPB (1991) in the development of behaviours sustainable by the rural tourist accommodation manager. Thus, the following hypotheses are stated:

H1: The attitudes of the manager towards CSR positively influence the behavioural intention towards the implementation of socially sustainable practices in rural accommodation.

H2: The subjective norms or social pressure received by the manager positively influence the behavioural intention of implementing socially sustainable practices in rural accommodation.

H3: The behavioural control perceived by the manager positively influences the behavioural intention of implementing socially sustainable practices in rural accommodation.

H4: The behavioural intention of the manager of rural accommodation concerning CSR positively influences the development of a sustainable tourism behaviour in the rural establishment.

The methodology adopted for the testing of these hypotheses is based on the use of structural equation models (SEM) and, more specifically, the technique of Partial Least
Square (PLS). The software SmartPLS v.3.2.4 is used, while the statistical programme IBM SPSS Statistics Version 22 is employed for the descriptive analysis of the data.

The population universe is made up of 2,708 rural accommodations (rural hotel establishments and apartments, as well as rural houses), according to the information provided in March 2016 by the Tourism Registry of Andalusia under the Ministry of Tourism and Commerce of the Andalusian Regional Government (Junta de Andalucía) (Spain).

The sample of this research is made up of 1,578 rural accommodations, of which 303 have the category of rural hotels, 73 rural hostels, 69 rural guesthouses, 178 rural apartments and 955 rural houses. A response rate of 16% was obtained, that is, 252 valid responses, between May and June 2016.

The results obtained after the evaluation of the proposed structural model make it possible to corroborate whether the hypotheses presented are statistically significant. The results are presented in Table 1 in which it is observed that all the hypotheses proposed are supported empirically, with the exception of the relationship between the PBC and the BI that is statistically not significant.

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Coefficient path (β)</th>
<th>Statistic t (bootstrap)</th>
<th>Supported Confidence Interval (bootstrap 95%)</th>
<th>Supported 2.5%</th>
<th>Supported 97.5%</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1: AT → BI</td>
<td>0.223 ***</td>
<td>3.002</td>
<td>YES</td>
<td>0.078</td>
<td>0.370</td>
</tr>
<tr>
<td>H2: SUBN → BI</td>
<td>0.378 ***</td>
<td>5.223</td>
<td>YES</td>
<td>0.230</td>
<td>0.516</td>
</tr>
<tr>
<td>H3: PCB → BI</td>
<td>0.079 ns</td>
<td>1.497</td>
<td>NO</td>
<td>-0.029</td>
<td>0.187</td>
</tr>
<tr>
<td>H4: BI → CSR</td>
<td>0.545 ***</td>
<td>9.574</td>
<td>YES</td>
<td>0.428</td>
<td>0.652</td>
</tr>
</tbody>
</table>

For n= 5,000 subsamples: * p<0.05; ** p<0.01; *** p<0.001 (based on a Student’s t-distribution of a tail) t(0.1;4999) = 1.645; t(0.05;4999) = 1.960; t(0.001;4999) = 3.292.

In this sense, the novelty of this paper is highlighted by testing the conceptual relationship between the Ajzen’s (1991) TPB and the Theory of Sustainable Development, evidencing the causal relationship raised between AT and BI, and explaining the attitudes of 9.4 % of the managers’ BI (Table 2). This result can be explained partially by the small business dimension of rural accommodation that gives rise to certain weaknesses in terms of the availability of the material and the human resources necessary to undertake socially responsible actions in the establishment, as suggested by Garay and Font (2013), among others.

The implementation of CSR actions in rural accommodation is mainly determined by normative and legal aspects, or influences of the manager’s environment, which is confirmed through the empirical validation of the second hypothesis. In particular, the SUBN construct determines the greater degree of variability of the managers’ BI towards the adoption of these practices, representing specifically 19.1% (Table 2). The SUBN or the social pressure received by managers is therefore the most influential construct in the
intention of adoption in their establishments of socially responsible measures. That is, the development of these actions is not due to beliefs and convictions that are solid and specific to the subject, but are determined by their environment.

Also, among the factors that determine the adoption of CSR measures is the level of capacity and control that the individual considers to undertake them. However, the third hypothesis of the structural model has not been supported, the relationship between the PBC and the BI not being significant. In our opinion, the small business dimension that characterises rural housing can be a factor that determines that the PBC construct is not statistically significant in the determination of the managers’ BI, given the lower capacity of resources and available means of these establishments to carry out socially responsible actions. So, there is a perception that it is necessary to make an extra effort of time and resources in adopting them, which corroborates that the control and capacity perceived by the individual is low and does not explain or determine the variability of the IC towards the implementation of socially responsible actions in rural accommodation.

In this sense, it is recommended that the rural accommodation managers make a greater effort to train. This will help them to become aware of the real benefits that the adoption of socially sustainable measures mean for the establishment and for its environment.

Finally, the empirical support of the fourth formulated hypothesis is confirmed: BI explains 29.7% of the application of the actions taken in the field of CSR in rural housing, this causal relationship being significant (Table 2). However, it should be noted that this result may be conditioned and limited by the existence of certain perceptions or beliefs that lead the subject to neutralise their real intention to adopt socially responsible practices, despite the positive assessment they make of them, and as suggested by Gruber and Schlegelmilch (2014).

In addition, the apparent positive attitudes and intentions towards CSR are not fully translated or explained by the manager’s actual behaviour. In this case, what some authors refer to as “selective sustainability” can be developed as there is a difference between the perceived importance and the actual behaviour of the subject in the implementation of certain measures (Coles, Fenclova and Dinan, 2013).

It is therefore suggested that rural housing establish control systems that evaluate and control the benefits that the assumption of CSR measures implies for the establishment. This will allow the consolidation of more positive and solid attitudes towards sustainable initiatives, not relying on the weight of their implementation in coercive or normative motivations.

Table 2
EFFECTS OF ENDOGENOUS VARIABLES

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>R²</th>
<th>Q²</th>
<th>Direct effect (β)</th>
<th>Correlation</th>
<th>Explained variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1: AT-&gt; BI</td>
<td>29.8%</td>
<td>0.193</td>
<td>0.223 ***</td>
<td>0.421</td>
<td>9.4%</td>
</tr>
<tr>
<td>H2: SUBN -&gt;BI</td>
<td>29.8%</td>
<td>0.193</td>
<td>0.378 ***</td>
<td>0.506</td>
<td>19.1%</td>
</tr>
<tr>
<td>H3: PBC -&gt; BI</td>
<td></td>
<td></td>
<td>0.079 **</td>
<td>0.165</td>
<td>1.3%</td>
</tr>
<tr>
<td>H4: BI -&gt; CSR</td>
<td>29.7%</td>
<td>0.199</td>
<td>0.545 ***</td>
<td>0.545</td>
<td>29.7%</td>
</tr>
</tbody>
</table>
In summary, the result of this empirical work can be considered satisfactory when the link between BI and CSR is positively verified. This validates the application and development of successive investigations in the tourism field by adopting the Theory of Reasoned Action (TRA) (Fishbein and Ajzen, 1975) and the Theory of Planned Behavior (TPB) (Ajzen, 1991) as a theoretical framework to address the perceptions of those in charge of tourist accommodation towards the adoption of socially responsible actions from an economic, social and environmental point of view.

However, although the proposed model has allowed the verification of the hypotheses proposed, the interpretation of the results gives rise to limitations and, consequently, proposals for future papers. The non-probabilistic nature of the model analysed and its influence on the generalisation of the results are indicated. Future research should, in the first place, adopt a qualitative methodology that complements the empirical research carried out. Secondly, it is recommended to analyse the moderating effect that variables such as the managerial dimension or gender of the manager could exercise in determining possible significant differences between different groups in terms of attitudes and the level of implementation of socially responsible actions in rural accommodations, as suggested by Garay and Font (2013) or Uhlmaner et al. (2012), among others. Finally, it would be interesting to test the theoretical model in other geographical areas, tourist accommodation (urban hotels, coastal hotels) as well as to extend its application to the study of the point of view of tourism demand.