

# The Importance of Corporate Social Responsibility in the Development of Sustainable Tourism



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**Abstract** For the potential growth of the economy of one country, the tourism has been the leading player because it is one of the most important activities of Portuguese economy, being assumed as an economic development weapon for its region. Although, in agreement with the territorial paradigm, the fact of an area to be endowed with resources is not synonymous of growth and development. On the one hand, it remembered the identity of different areas; the resources of a region only become development factors when in that same region there is protagonist capacity that allows them to be operational. On the other hand, a single development strategy does not exist, but several development strategies in accordance with the space contexts, where all the local participants should assume an active role and the local resources should be valued integrating the several aspects of the development. Among the different local stakeholders, entrepreneurs, and residents become important stakeholders in tourism activity, influencing the development process of different tourist destinations. Thus, given the strategic importance of tourism in sustainable regional development and the crucial role that residents play in their development process, the present research presents the main perceptions of residents regarding the role of entrepreneurs in the practice of socially responsible acts of development sustainable tourism.

**Keywords** *Tourism* • Residents • Development • Corporate social responsibility Sustainability • Impacts

## 1 Introduction

The local community is an important agent that can influence the success or failure of tourism development, showing, direct and indirect, effects on the sustainable development of countries and regions (Haley et al. 2005). Through its opinions,

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comments and suggestions, the population is transformed into a local agent with an active voice, obtaining, therefore, an instrument that can serve as a basis for tourism planning in the territory under study.

From the theoretical point of view, the analysis of residents' perceptions and attitudes towards tourism, regional, and national authorities, public and private, with responsibility in the area of tourism, may draw lessons to be taken into account in the implementation of measures that maximize benefits and minimize development losses Tourism. Several researchers, such as: Byrd et al. (2009), Hunter (1997), Nicholas et al. (2009), Richards and Hall (2000) recognize that the role of residents is vital to achieving the sustainable development of tourism and territories. However, if this goal is to be achieved, it is necessary to analyze and understand its perceptions and attitudes towards tourism and to carry out comprehensive planning that can lead to the sustainable development of both tourism and territories.

From the theoretical point of view, the empirical study, through the validation of a proposed model, the relations between the perceptions and the attitudes of the residents of *Beiras and Serra da Estrela* are analyzed, in view of the development of tourism, thus bringing the resident population to the center of the current discussion on the development of tourism and its effect on sustainable regional development. Indeed, the development of the tourist activity evidenced the importance of the analysis and the understanding of the residents' perceptions and attitudes (Jackson 2008; Scalabrini et al. 2014). The focus of this empirical analysis was local centred having a low number of participants of the Beiras and Serra da Estrela. Therefore, it was not possible to generalize our findings. Moreover, future research should increase the number of participants to increase the power of explanation and would help to confirm the results in this paper.

## 2 Tourism as a Weapon to the Local Development

In a context of globalization and restructuring of the global economy, tourism has shown great resilience and capacity for economic expansion. Its structure and connection with other activities such as transport, construction, trade, among others, make this sector responsible for a multiple set of impacts on the economy, the environment and society as a whole. Tourism is a complex economic activity that affects the lives of millions of people around the world (SaeR 2005), which leads many countries to develop tourism-related development strategies because they believe it can make an important contribution to The resolution of economic and social problems faced by countries and regions (Oliveira and Manso 2011). According to Artesi (2007), due to its intrinsic characteristics, tourism is an adequate economic activity to foster development processes.

In Portugal, as in many other countries, because of its growth potential and its intrinsic characteristics, tourism is a powerful instrument to support growth and economic development. The National Strategic Tourism Plan (PENT) stresses that

the “importance of tourism in the economy must be increasing, constituting one of the engines of social, economic and environmental development at regional and national level” (GP 2012: 7). Faced with a globalized world and in a scenario of economic and financial crisis, the XIX Government Program emphasizes the importance of tourism (GP 2011: 51), which states that

Tourism’s strategy is based on the differentiation and authenticity of the service and the product, with presence in a combination of markets that reduce the current weaknesses of concentration in markets and products, through the incorporation of elements of innovation, efficiency in the management of Financial resources and regulation of activity, with a view to strengthening the competitiveness and critical mass of economic agents on the international scene

The concept of sustainable tourism has been similar to that of the very concept of sustainable development, which has led to its widespread acceptance (Saarinen 2006; Hardy and Beeton 2001; Hunter and Green 1995; Bramwell and Lane 1993; Inskeep 1991). For a long time, no negative impacts were pointed out to tourism. Currently they are quantified in positives and negatives, being even distributed by economic, social, environmental and cultural level. Given the existence of these impacts resulting from development, it was essential to transpose the concept of sustainable development for tourism (Oliveira and Manso 2010). According to Clarke (1997), the concept of “sustainable tourism” was born in the 1980s as an opposition to mass tourism. Giving to Goodall and Stabler (1997), since the late 1980s, sustainable tourism has become a desirable goal in all types of existing passenger cars, irrespective of the scale of tourism activity. Table 1 lists the causes of the sustainable tourism as an adaptation of Heras (2004: 34).

In the literature review, there are several definitions of sustainable tourism (Swarbrooke 2002; Clarke 1997; Butler 1999; Garrod and Fyall 2001). Although it is a topic that involves a strong debate, both in terms of its conceptualization and its operationalization, there is still no consensus definition (Moniz 2006; Cernat and Gourdon 2005; Hunter and Green 1995). For Swarbrooke (2002), sustainable tourism is one that seeks to minimize negative environmental and sociocultural impacts and, at the same time, promotes economic benefits for local communities. According to Partidário (1998), sustainable tourism is a concept that seeks to

**Table 1** Causes of the sustainable tourism

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- There is an increasing awareness of existing environmental problems;
  - In the face of conventional tourism that seeks maximum profitability in the smallest space and time possible, tourists began to realize their impact on the environment;
  - Visitors demand more and more quality in the places they visit. The very competitiveness of tourist destinations makes opting for higher quality enclaves;
  - Environmental groups are beginning to worry about the impact of tourism on the environment, putting pressure on public opinion.
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*Source* Adapted from Heras (2004: 34)

reconcile the economic objectives of tourism development with the maintenance of the resource base indispensable to its existence. For Butler (1999), sustainable tourism is one that is developed and maintained in an area, in such a way and at such a scale, that it guarantees its viability for an indefinite period of time without degrading or altering the environment (human and physical) In which it exists and, lastly, without jeopardizing the development of other activities.

For OMT (1993) sustainable development of tourism only happens when three crucial aspects are addressed: (i) the promotion of a quality experience for the visitor; (ii) the maintenance of the quality of the environment for the community and visitors; (iii) improving the quality of life of the community of tourist destinations. The World Tourism Code of Ethics, created by the OMT, in addition to designating principles that reinforce the need to develop tourism in a sustainable way, also establishes that it is the duty of all stakeholders involved in tourism development to safeguard the environment and natural resources In the perspective of sound, continuous and sustainable economic growth, capable of equitably satisfying the needs and aspirations of present and future generations (OMT 1993).

As SaeR (2005: 96) points out, “it is inevitable that in the years to come tourism will be one of the structuring sectors of Portugal’s economic development model” and that the development strategy must adapt to the continuous changes in tourism. However, it is imperative that tourism develops in a sustainable way, being necessary that the entrepreneurs act in the tourist destiny according to the principles of social responsibility.

### **3 The Tourism Sector and Socially Responsible Practices**

The need to implement sustainable, efficient, effective, and conducive development models in companies for a balanced evolution of our society has been focusing the attention of researchers on Corporate Social Responsibility (CSR). Corporate Social Responsibility is currently an instrument to promote the sustainable development of companies, in particular, and of society in general. Since CSR is a complex and dynamic concept, there has been growing concern on the part of companies to understand it and to understand its different dimensions.

Over the last few years, both between researchers and entrepreneurs, there has been growing interest in corporate social responsibility (CSR). This is not without prejudice to the publication in 2001 by the Commission of the European Communities of the Green Paper: Promoting a European framework for Corporate Social Responsibility. Despite the increasing dissemination of CSR, both through the numerous meetings organized on this subject and through the publication of articles by the academic community, it is concluded that there is still a lack of definition regarding its concept, its fundamental characteristics and its operability.

Being a complex and dynamic concept, Corporate Social Responsibility, when assuming different meanings in different contexts, requires a deep reflection (Silva 2004). According to the European Commission, CSR (CCE 2001: 7) is

Companies in their operations and in their interaction with other stakeholders.

Thus, in a European view, CSR corresponds to a set of voluntary actions by parts of the companies, where their function overflows the production of goods and the provision of services. For a company to be socially responsible, it should not be restricted:

Compliance with all legal obligations - means going further through greater investment in human capital, the environment and relations with other stakeholders and local communities (CCE 2001: 7).

According to Bueno (2006: 2), “social responsibility is the planned and systematic exercise of actions, strategies and their implementation of channels of relationship between an organization, its employees”, its stakeholders and its own society in order to

- (a) contribute to social development, respect for the human being, regardless of their beliefs, appreciation of cultural diversity and unrestricted defense of freedom of thought and expression;
- (b) provide ideal working conditions for its employees, in addition to fair remuneration, professional training, personal fulfillment and encouragement of dialogue and participation in the decision-making process;
- (c) to assume transparency and ethics as fundamental attributes, taking collective interest as the major reference in the conduct of business;
- (d) to preserve the environment, privileging the management of resources and the supply of non-aggressive products to nature;
- (e) to practice excellence in the manufacture of products and the rendering of services, in view of the interests, expectations of its consumers or users;
- (f) implement projects aimed at scientific and cultural, sporting, educational and community development.

In this sense, a socially responsible company is not restricted to fulfilling legal obligations, in that it implies going beyond them. A new way of thinking and acting is required for companies, where it is no longer enough to consider exclusively the strictly commercial, financial and organizational variables, but rather to define strategies that are based on

Three pillars: environmental, economic and social. These three areas will have to act interactively, and the company’s sustainable economic development will occur in the interception of the interests of each of the pillars (Beja 2003: 7).

CSR is forcing companies to rethink their role in society, future generations, and how they have to conduct their business. Thus, changes in mentalities and attitudes have led to the practice of socially responsible actions by companies from being an optional management, to become a strategic issue. Companies should not view social responsibility as a burden but as a medium- and long-term investment, and the more quickly they take this position, the greater the benefits they will get. Companies in the tourism sector, especially the dynamic and expanding ones, are no exception to this rule. Porter (1994) even considered this sector among the

priorities to help carry out the sustainable development of Portugal. If, on the one hand, tourism issues are generally analyzed in economic and market terms, to the detriment of social and environmental aspects, on the other hand, it is indisputable the need for companies in this sector to carry out socially responsible and Strategies for the implementation of Corporate Social Responsibility.

#### **4 The Importance of Residents' Views**

The success of tourism depends on the support of the local community, as it produces impacts (positive and negative) that affect it, directly or indirectly. Residents are therefore one of the most affected by the implementation of policies and the implementation of measures aimed at the development of tourism. Their participation in tourism development processes has played a crucial role, since their perceptions and attitudes are a real guide for the development of tourist destinations, guaranteeing the sustainability and success of tourism in the territories (Andriotis 2005). Thus, the study of residents' perceptions and attitudes toward tourism has become increasingly important in the literature (Archer and Cooper 2002; Cañizares et al. 2014; Cui and Ryan 2011; Geneletti and Dawa 2009; Inbakaran and Jackson 2006; Nunkoo and Ramkissoon 2011; Remoaldo et al. 2012; Richie and Inkari 2006; Vargas-Sánchez et al. 2011; Lee 2013; Zhou and Liu 2008). So understanding the perceptions and attitudes of these residents is indispensable to tourism planning and the sustainable management of any tourist destination.

The identification of the impacts of tourism perceived by residents has been the central object of studies carried out by sociologists, psychologists, managers and economists, being an issue addressed in different approaches. In the literature review it is verified that there is consistency in the type of impacts that must be considered: impacts perceived in the economic, environmental, cultural, and social domain. In terms of economic impacts, studies indicate that residents often perceive more positive than negative impacts (Andriotis and Vaughan 2003; Byrd et al. 2009; McDowall and Choi 2010).

Some studies conclude that residents perceive that tourism has contributed to increased investment (McGehee and Andereck 2004; Nunkoo and Ramkissoon 2010; Sharma and Dyer 2009; Tosun 2002), employment create jobs (McGehee and Andereck 2004; Sharma and Dyer 2009; Tosun 2002), to diversify and improve the productive structure of the regions and to create more local wealth by increasing the tax revenue and income of the population (Andereck and Vogt 2000; Haralambopoulos and Pizam 1996; Tosun 2002). As for the negative impacts, the most mentioned in the studies on the perceptions of the residents is the increase of the prices of the goods and the services (Akis et al. 1996; Brunt and Courtney 1999; Haralambopoulos and Pizam 1996; Tovar and Lockwood 2008).

Of the positive and negative sociocultural impacts perceived by the residents of the tourist destinations, highlighting the valorization and promotion of cultural, religious, and sporting events, the valorization and preservation of the built

heritage, the valorization and preservation of local traditions, the exchange Cultural and the creation of new services and infrastructures that serve the local population (McGehee and Andereck 2004; Andriotis and Vaughan 2003; Byrd et al. 2009; Nunkoo and Ramkissoon 2010). The increase in crime, a decrease in security and a change in the normal behavior of the resident population are, among others, the negative impacts perceived at the sociocultural level (Andereck et al. 2005; Gursoy and Rutherford 2004; Sharma and Dyer 2009).

At the environmental level, in the various studies conducted, residents identify that tourism development contributes to nature conservation, increased population awareness of environmental and natural heritage protection, increased pollution and destruction of biodiversity (Amuquandoh 2009; Andereck et al. 2005; Andriotis and Vaughan 2003; Ko and Stewart 2002) of any tourist destination.

## 5 Case Study and Results Analysis

This research focuses on the study of corporate social responsibility as the engine of sustainable tourism development. The spatial unit or territory that is based on empirical application, the Portuguese region of Beiras and Serra da Estrela, faces economic, sociocultural and environmental fragilities and lacks a sustainable development strategy that does not compromise the future of the residents of this region and that leverages development Territorial cohesion.

### 5.1 Research Questions

Despite some tourism development that this region already has, the tourist potential of this territory leads us to think that the tourist activity can present itself with greater dynamism and assume the driving role number one of its economic and social development. Thus, through the use of appropriate scientific methodology, research seeks to answer the following three research questions (Table 2).

**Table 2** Empirical research questions

Question 1	<ul style="list-style-type: none"> <li>• What is the overall perception of residents about the impact of tourism on the region?</li> <li>• What factors influence the overall perception of residents regarding the impact of tourism on the region?</li> </ul>
Question 2	<ul style="list-style-type: none"> <li>• What are the economic, sociocultural and environmental (positive and negative) impacts of tourism most perceived by residents?</li> <li>• What factors influence residents' perceptions regarding the impacts of tourism on economic, sociocultural and environmental levels?</li> </ul>
Question 3	<ul style="list-style-type: none"> <li>• What is the overall perception of residents of Corporate Social Responsibility in the tourism sector?</li> </ul>

## 5.2 The Touristic Destination “Beiras E Serra Da Estrela”

The tourist destination is a component of the tourist system, considering in this relevant investigation its conceptualization. Its conceptualization involves some complexity because, given the particular characteristics of each one, there is a great diversity of tourist destinations. However, several authors (Ashworth and Voogdt 1991; Cooper et al. 2008; Laws 1995; Lundberg 1990; Mill and Morrison 1992) have defined the concept of tourist destination.

Ashworth and Voogdt (1991) define it as a place of consumption of a diversified set of goods and services. According to Cooper et al. (2008) a tourist destination comprises a set of elements (planned equipment and services) combined to attract visitors. Mill and Morrison (1992) emphasize that the success of a tourist destination, coupled with the existence of a set of services and attractions, depends on its attractiveness to visitors. For Lundberg (1990) the tourist destination can be thought of as a geographic unit that can be identified as having a common image.

In this research, Eusébio (2004) considers that a tourist destination is “a geographic space where there are coexisting natural elements (climate and landscape), constructed elements (constructed attractions, support infrastructures and tourist services) and Sociocultural elements (culture and hospitality of the residents) that interact with one another and are constantly changing (Eusebio 2006: 24). All these elements, integrated, influence visitors in choosing the tourist destination.

The definition of tourist destination region can be made by the researcher in accordance with the research objectives. In this research, a contiguous geographic area, defined by tourism development agencies or by researchers, has a tourist destination and a set of characteristics (physical, cultural and social, among others) and Important for the development of tourism. The territory of study of this research occupies a total area of 6 305 km<sup>2</sup>, corresponding to 22.4% of the Central Portugal area and 7.1% of Continental Portugal (Fig. 1).

The territory where this empirical investigation takes place, includes the current NUT III Beiras and Serra da Estrela, fully integrated in NUT II Center of Portugal. Although the territory under study corresponds in its entirety to NUT III Beiras and Serra da Estrela, where it is considered pertinent, the territory will be disaggregated

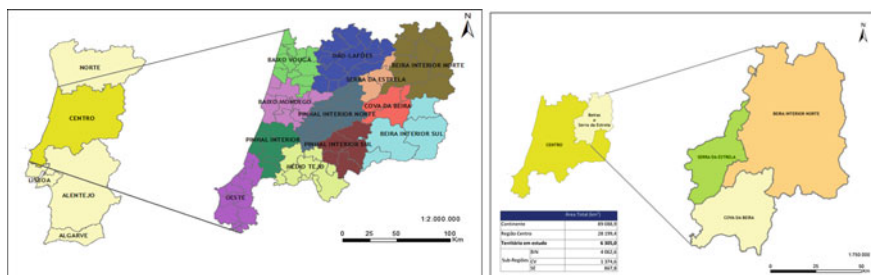


Fig. 1 The tourist destination “Beiras and Serra da Estrela”



in sub-regions coincident with the previous NUTS III: Beira Interior Norte (BIN), Cova da Beira (CB) and Serra da Estrela (SE). In this context, the reasons for choosing this territory, the region of Beiras and Serra da Estrela, were as follows:

- (1) The territory corresponds to that of the extinct Tourist Development Complex of Serra da Estrela;
- (2) The territory is located in the interior of mainland Portugal, is underdeveloped and urgently needs clear and viable strategies for sustainable economic and social development;
- (3) The territory, consisting of the three sub-regions grouped together, has a clear geographical continuity;
- (4) The territory is referred to as a tourist destination with its own unique characteristics, associated with a reference mark, the well-known “Serra da Estrela”;
- (5) The territory lacks studies focusing on tourism as a motor for sustainable development.

Geographic location is another reason for choosing this territory. As Silva and Ribeiro point out (2013: 1), “the empirical literature has long emphasized the asymmetric socioeconomic reality that Portugal presents”, and this asymmetry is evident in the coastal and interior contrasts. The study area, located in the eastern part of the interior center of mainland Portugal, presents poor levels of socioeconomic development compared to other parts of the country. Given its socioeconomic reality, it is imperative to know this region well and to implement measures with the potential to promote and leverage its development on a sustainable basis. The mean density of the population in 2011 was about 37.4 inhabitants per km<sup>2</sup>, much lower than the Central Region (82.5 inhabitants per km<sup>2</sup>) (Table 3).

The phenomenon of the double aging of the Portuguese population, characterized by the increase of the elderly population and the reduction of the young population, is an unquestionable reality that is very evident in the 2011 Censuses. The age structure of the studied territory is characterized by a proportion of young people inferior to National mean and an index of aging higher than the national mean. However, the phenomenon of aging is more pronounced in the more rural counties compared to the more urban counties. In all of the three sub-regions more than 25% of the population is 65 or more years old (Table 4).

**Table 3** Resident population, population density and rate of change of BSE resident population (2011)

Sub-regions	Resident population	Density population	Rate of change of resident population
	2011 (N.º)	2011 (Hab./km <sup>2</sup> )	2011/2001 (%)
Beira Interior Norte	104 417	25.7	-9.46
Cova da Beira	87 869	63.9	-6.10
Serra da Estrela	43 737	50.4	-12.34

**Table 4** Resident Population in Beiras and Serra da Estrela by gender and age group (2011)

Sub-regions	Resident population	Gender		Age Group			
		M	F	0–14	15–24	25–64	≥ 65
Beira Interior Norte	104 417	49 558	54 859	12 009	9 987	52 526	29 895
Cova da Beira	87 869	42 558	45 311	10 611	8 596	46 482	22 180
Serra da Estrela	43 737	20 609	23 128	4 792	4 306	22 030	12 609

### 5.3 Universe of Study and Final Sample

The universe of the study is part of the population, aged 15 years or over, resident in the tourist destination “Beiras and Serra da Estrela” (Table 5). The choice of residents, among the various stakeholders, is justified by the fact that they are key players in the development process of the territories

The universe did not affect the total resident population, but only the resident population aged 15 years or more. The decision to make this selection, also used in other studies (Barros 2011; Guerreiro et al. 2008), is based on the fact that children under 15 years of age have little knowledge or have not yet formed an opinion at the process level. The development of tourism activity in the region, and the fact that older people (aged 15 and over) are better able to perceive the impacts of tourism in the territory under study.

For the determination of the final sample, the two most commonly used non-probabilistic procedures (convenience sampling and quota sampling) were chosen by quota sampling. This decision is justified because it is presented as the most appropriate method for the present investigation and is the one in which the damages to the representativeness in the characteristics of interest are less visible, insofar as the subjectivity, the convenience and interference of the investigator are reduced of the respondent and in the selection of the sample. In the application of the quota sampling technique, the following criteria were taken into account: the municipality of residence, the gender and the age group of the residents. The first criterion to apply was the municipality of residence (Table 6).

The questionnaire survey was the data collection tool selected in the scope of this research, presenting itself as the most appropriate when the universe of analysis is large and geographically dispersed. In this investigation the universe of study is

**Table 5** Study universe according to age group and gender (2011)

Sub-regions	Age group			Gender		Total	
	15–24	25–64	≥ 65	M	F	N	%
BIN	9 987	52 526	29 895	43 432	48 976	92 408	44.30
CB	8 596	46 482	22 180	36 535	40 723	77 258	37.03
SE	4 306	22 030	12 609	18 181	20 764	38 945	18.67
Total	22 889	121 038	64 684	98 148	110 463	208 611	100.00

**Table 6** Number of surveys to be applied by sub-region

Sub-region	Surveys to be applied	
	N	%
Beira Interior Norte	170	44.27
Cova da Beira	143	37.24
Serra da Estrela	71	18.49
Total	384	100.00

208.611 residents, geographically dispersed by fifteen counties covering a total area of 6 305 km<sup>2</sup>.

#### 5.4 Research Results

Regarding the first question of the investigation, the results obtained allowed concluding that, in relation to the perception of respondents of the impact of tourism at a global level, the perception is positive, with 71.4% of the respondents responding in the options “satisfactory”, “quite Satisfactory “or” very satisfactory”.

At the economic level, it was also possible to conclude that the respondents’ perception of the impact of tourism is positive, since 61.2% considered the tourism effect to be “satisfactory”, “very satisfactory”, or “very satisfactory”. At the sociocultural level, the perception of impact is also very positive, with 82% of the respondents responding “satisfactory”, “very satisfactory”, or “very satisfactory”. Lastly, the study showed that the perception of the impact of tourism is very positive, as 89.1% of residents surveyed scored the “satisfactory”, “very satisfactory”, or “very satisfactory” options (Table 7).

Thus, the results of the data analysis have confirmed that respondents consider the impact of tourism to be positive, both globally and economically, socioculturally, and environmentally, also in a global analysis. However, it should be noted that it was at the environmental level that the most positive perception of the impacts of tourism was highlighted. In view of the above, it is concluded that, for the residents surveyed in the region of Beiras and Serra da Estrela, tourism is a motor activity of sustainable development at global, economic, environmental, and sociocultural levels.

**Table 7** Perception of the impact of tourism on a global, economic, sociocultural and environmental level

Perception of the impact of tourism	Negative impact		Positive impact	
	N	%	N	%
Globally	110	28.6	274	71.4
At the economic level	149	38.8	235	61.2
At the sociocultural level	69	18.0	315	82.0
At the environmental level	42	10.9	342	89.1

The factors influencing the overall perception of the residents in relation to the impact of tourism on the region, there were significant differences, attributable to respondents' gender, in the perception of the impact of tourism at the environmental and sociocultural level. The study showed that women show greater satisfaction with the global impact of tourism at these two levels. The study also showed significant differences in the overall perception of the impact of tourism at the environmental level attributable to the existence of professional contact with a related activity as tourism. Respondents who have already had professional contact with tourism have expressed a higher level of satisfaction with the environmental impact of tourism.

At the environmental level there are significant differences in the perceptions of the respondents according to the sub-region of residence, the gender and the existence of professional contact with the tourism area. Finally, at sociocultural level there are statistically significant differences according to gender. The issues related to age structure, literacy, professional status, the habit of enjoying vacations and the existence of family members working in tourism did not show statistically significant differences in the perception of the impact of tourism at a global, economic, sociocultural level and environmental.

Regarding the second question of the investigation, the questionnaire was applied to the residents of Beiras and Serra da Estrela, and it was observed that, in general, residents consider that tourism has more positive than negative impacts, whether in economic, sociocultural or environmental terms.

In the perception of the economic impacts of tourism, respondents were questioned about the degree of agreement in relation to fourteen affirmations (12 positive impacts and 2 negative impacts), and the answers should respect the Likert scale of five points (1—strongly disagree with 5—completely agree). From the analysis of the data, it can be seen that, at economic level, the positive impacts most perceived by the respondents are that tourism has contributed (i) to increase the consumption of goods and services produced in the region, (ii) to create new opportunities for (iii) for the external valuation of the region's products, (iv) to generate locally more tax revenue, (v) to boost the development of existing activities, and (iv) to enhance the endogenous resources of the region, Generating more income. In terms of economic costs, the most perceived by the respondents was the rise in the price of goods in general (Table 8).

Regarding the sociocultural impacts of tourism, respondents were asked about the degree of agreement in relation to fifteen statements, 11 of which refer to positive impacts and 4 to negative impacts. Most respondents "agree" or "fully agree" that tourism has contributed to (i) the conservation of the built heritage, (ii) the creation of new services that serve the region's residents, (iii) the quantitative and qualitative increase Infrastructure and basic services, and (iv) the preservation and dissemination of local culture and traditions. The perception of the respondents is that the development of tourism activity has not caused great sociocultural costs, especially regarding levels of insecurity and crime, nor loss of cultural identity (Table 9).

**Table 8** Perceived economic impacts of tourism

Economic impacts	N	Degree of agreement (%)*					Descriptive statistics			
		1	2	3	4	5	Mean	Mode	Median	Standard deviation
<i>Positive impacts</i>										
Contributed to increase public investment in tourism	384	4.7	37.0	20.1	31.2	7.0	2.99	2	3.00	1.074
Contributed to create more jobs for the resident population	384	3.4	22.9	20.1	44.5	9.1	3.33	4	4.00	1.033
Contributed to increase consumption of goods and services produced in the region	384	1.3	8.3	15.9	63.0	11.5	3.75	4	4.00	0.814
Contributed to increase production of goods in the region	384	2.1	19.3	26.6	40.5	11.5	3.40	4	4.00	0.991
Contributed to the external valuation of the region's products	384	1.3	17.4	20.1	46.1	15.1	3.56	4	4.00	0.989
Contributed to the creation of new business opportunities in the region	384	2.3	13.3	16.1	54.2	14.1	3.64	4	4.00	0.959
Contributed to locally generate more tax revenue	384	2,3	15.8	24.2	45.1	12.6	3.50	4	4.00	0.983
Boosted the development of existing activities	384	2.1	14.6	26.8	44.5	12.0	3.50	4	4.00	0.953
Generated wealth, because the money spent by tourists is in the region	384	3.6	15.1	28.4	40.9	12.0	3.42	4	4.00	1.004
Attracted national investments in the region	384	8.3	34.1	20.7	32.0	4.9	2.91	2	3.00	1.090
Attracted foreign investment in the region	384	11.5	46.0	20.1	18.8	3.6	2.57	2	2.00	1.035
Valued the endogenous resources of the region, generating more income	384	2.9	15.1	24.0	45.0	13.0	3.50	4	4.00	0.995
<i>Negative impacts</i>										
Raised the price of goods in general	384	8.3	48.3	23.4	16.1	3.9	2.59	2	2.00	0.984
Contributed to lower public investments in other sectors, due to public investment in tourism	384	12.0	61.2	14.8	9.1	2.9	2.30	2	2.00	0.897

\* 1—I strongly disagree; 2—I disagree; 3—I do not agree or disagree; 4—I agree; 5—I completely agree

From the above it is concluded that, at sociocultural level, the negative impacts are less perceived than the positive ones, presenting the tourism as a dynamic of the historical-cultural potential of the territory. This conclusion may be related to the fact that in the BSE territory, to date, there has been no mass tourism, nor is it expected that this will occur in the future, which may justify the perceptions of the respondents at sociocultural level.

In the perception of the environmental impacts of tourism, residents were asked about the degree of agreement in relation to nine environmental impacts, three of which were positive and six negative. Although the respondents did not perceive large negative environmental impacts (mode and median value 2 and mean always less than 3), the data present a great dispersion of responses. At the environmental level, the positive impact of the most perceived tourism is its contribution to improving the image of the region and the negative impact most perceived by the respondents is the increase in the amount of garbage caused by tourism (Table 10).

The reading of the data leads to the conclusion that although global environmental perception is very positive, when the environmental impacts are individualized, respondents do not show such a positive perception. However, it should be noted that respondents did not attribute to tourism many of the negative impacts reported in the literature.

This study allowed to identify which factors influence residents' perceptions regarding the economic, sociocultural, and environmental impacts resulting from the tourist activity. Regarding the economic impacts of tourism, there are statistically significant differences in the residents' perceptions according to the age group, literacy levels, occupational situation, habit of enjoying vacations, and, finally, the existence of family members working in the area of tourism. Thus, of the analyzed variables, there were no differences in perceptions of the economic impacts of tourism according to the gender of the respondents and the existence of professional contact with tourism. However, it should be noted that the differences only occurred in relation to some positive economic impacts and never in relation to the negative impacts.

Regarding the age of the respondents, the analysis of the data showed, on the one hand, that respondents aged between 25 and 64 years showed a greater degree of agreement regarding the economic benefits of tourism and, on the other hand, who were the respondents aged 65 or over who least recognized the economic benefits of tourism. According to the educational qualifications, it was possible to conclude that the respondents with higher educational qualifications were the ones that showed the highest level of agreement regarding the positive economic impacts of tourism. According to the professional situation, it was found that the respondents were workers (who work effectively) who most perceived the positive economic impacts of tourism. However, respondents who are out of work were the ones who showed a lower level of agreement regarding the positive economic impacts of tourism. Still in relation to the economic impacts of tourism, it was found that those who habitually enjoy vacations perceived more positive economic impacts than those who usually do not take vacations. Finally, it was the respondents who have relatives working in the tourism area who most perceived the positive economic

**Table 9** Perceived sociocultural impacts of tourism

Sociocultural impacts	N	Degree of agreement (%) <sup>a</sup>					Descriptive statistics			
		1	2	3	4	5	Mean	Mode	Median	Standard deviation
<i>Positive impacts</i>										
Contributed to the qualification of human resources	384	2.8	20.1	23.2	47.4	6.5	3.35	4	4.00	0.965
Contributed to improving the quality of life of residents by the income generated	384	2.6	16.4	24.7	46.9	9.4	3.44	4	4.00	0.960
Contributed to the creation of new services that serve the residents of the region	384	2.1	11.4	21.4	51.6	13.5	3.63	4	4.00	0.928
Contributed to the quantitative and qualitative increase of infrastructures and basic services	384	2.6	11.4	23.2	52.9	9.9	3.56	4	4.00	0.912
Contributed to the conservation of the built heritage	384	3.1	9.3	18.8	56.3	12.5	3.66	4	4.00	0.923
Contributed to increase the offer of cultural events	384	3.1	16.6	21.4	49.5	9.4	3.45	4	4.00	0.979
Contributed to increase the offer of religious events	384	7.0	30.7	30.0	28.1	4.2	2.92	2	3.00	1.016
Contributed to increase the offer of sporting events	384	2.9	15.1	25.5	46.1	10.4	3.46	4	4.00	0.966
Contributed to the preservation and dissemination of local culture and traditions	384	1.8	10.4	24.2	54.5	9.1	3.59	4	4.00	0.863
Contributed to the social development of the resident population	384	4.4	15.9	23.2	48.7	7.8	3.40	4	4.00	0.991
Contributed to the rejuvenation of the region's traditional arts and crafts	384	5.7	22.7	26.6	37.2	7.8	3.19	4	4.00	1.053
<i>Negative impacts</i>										
Contributed to increase insecurity and crime	384	15.6	52.1	17.7	12.0	2.6	2.34	2	2.00	0.967
Created urban problems	384	13.3	51.2	25.0	8.9	1.6	2.34	2	2.00	0.874
Decreased quality of services provided	384	16.7	55.5	19.5	5.7	2.6	2.22	2	2.00	0.882
Caught to the loss of cultural identity of the region	384	15.6	52.1	17.7	12.0	2.6	2.17	2	2.00	0.838

<sup>a</sup>1—I strongly disagree; 2—I disagree; 3—I do not agree or disagree; 4—I agree; 5—I completely agree

**Table 10** Perceived environmental impacts of tourism

Environmental impacts	N	Degree of agreement (%) <sup>a</sup>					Descriptive statistics				Standard deviation
		1	2	3	4	5	Mean	Mode	Median		
<i>Positive impacts</i>											
Contributed to a greater awareness of the population for the preservation of the natural heritage	384	6.0	36.2	24.2	28.4	5.2	2.91	2	3.00		1.043
Contributed to better use/creation of basic infrastructures, thus causing less negative environmental impacts	384	8.3	27.2	35.4	25.5	3.6	2.89	3	3.00		0.998
Improved the image of the region	384	3.9	27.6	20.5	35.2	12.8	3.25	4	3.00		1.111
<i>Negative impacts</i>											
Cause the scarcity of local natural resources	384	27.9	40.4	18.2	10.9	2.6	2.20	2	2.00		1.005
Decreased the quality of the environment	384	14.1	59.6	15.4	8.6	2.3	2.26	2	2.00		0.886
Created landscape problems	384	14.3	52.4	22.1	8.3	2.9	2.33	2	2.00		0.921
Responsible for the destruction of biodiversity	384	13.3	52.3	24.2	7.6	2.6	2.34	2	2.00		0.894
Responsible for increasing the amount of waste	384	10.9	54.2	18.0	13.5	3.4	2.44	2	2.00		0.971
Decreased cleaning of the counties of the region	384	12.5	56.6	20.8	7.8	2.3	2.31	2	2.00		0.873

<sup>a</sup>1—strongly disagree; 2—I disagree; 3—I do not agree or disagree; 4—I agree; 5—I completely agree



impacts of tourism, in relation to those who do not have family members working in the tourism area.

Regarding the sociocultural impacts of tourism, there are statistically significant differences in the perceptions of respondents in the age group, literacy levels, occupational status, holiday habit, and, finally, the existence of family members working in the tourism area. There were no differences due to gender and the existence of professional contact with tourism.

The results indicated that respondents aged 15–24 were most in agreement that tourism contributes to increasing infrastructure and basic services in the region. Among the different levels of literacy, the results allowed to conclude that the respondents with higher education were the ones who most perceived the fact that tourism contributes to improve the quality of life of the residents, by the income generated. The results also allowed us to conclude that the respondents who habitually take vacations showed a greater degree of agreement about the positive effect of tourism on the qualification of human resources. Finally, it was found that respondents with family members working in the area of tourism perceived, at sociocultural level, more positive than negative impacts.

In relation to the environmental impacts of tourism, this study allowed us to conclude that there are statistically significant differences in the perceptions of the respondents according to age group, literacy, professional situation and the habit of enjoying vacations. It also revealed that, due to the gender, the existence of professional contact with tourism, and also the existence of family members working in the tourism area, there were no differences in the perceptions of the respondents in relation to the environmental impacts of tourism.

It was also found that according to the age group, literacy, professional status and, finally, the habit of enjoying vacations, there are only differences in the perceptions of the respondents in relation to positive environmental impacts. For each of the analyzed variables, it was noticed that those who perceived the positive environmental impacts were the residents surveyed (i) aged 25–64, (ii) who had higher education qualifications, (iii) who work and, lastly, (iv) who usually take vacations.

Regarding the third question of the investigation, the questionnaire was applied to the residents of Beiras and Serra da Estrela, and it was observed that, in general, residents consider that businessmen in the tourist sector are socially responsible, since approximately 74.5% of the respondents answered affirmatively (Table 11).

In a more detailed analysis, according to the respondents, it is in the environmental dimension where entrepreneurs in the tourism sector practice more socially responsible acts, followed by the sociocultural dimension and, lastly, the economic level. According to the respondents, tourism entrepreneurs in the BSE region are socially responsible actors that contribute to the sustainable development of tourism.

**Table 11** Perception of corporate social responsibility

Perception of corporate social responsibility	Yes		No	
	N	%	N	%
Globally	286	74.5	98	25.5
At an economic level	194	50.5	190	49.5
At sociocultural level	236	61.5	148	38.5
At the environmental level	290	75.5	94	24.5

## 6 Final Considerations

The region of Beiras and Serra da Estrela is deeply influenced by its geographical situation and internal weaknesses, both in terms of its productive structure, human resources, and infrastructure. In order to achieve sustainable development, a structured strategy that takes account of its specific characteristics is essential. Thus, it is considered that tourism can contribute to the social and territorial cohesion of Beiras and Serra da Estrela. In spite of the tourist potentialities of the Beiras and Serra da Estrela, tourist tourism activity can influence, in a positive way, or in a negative way, the sustained development of the region.

Residents recognize that Beiras and Serra da Estrela have different realities and dynamics, perceive the positive and negative impacts of tourism development, economically, sociocultural, and environmental. In order to maximize the benefits of tourism and minimize the negative impacts of tourism on an economic, socio-cultural, and environmental level, residents positively perceive the role of corporate social responsibility in the development of sustainable tourism in the BSE region.

Despite the importance of the first research that present results in the area of tourism and CSR, this research has two important limitations. One limitation is related with the sample, because the results could not be generalize due to the fact that is small sample with specific characteristics which presents a sample bias. The other limitation is the sample itself, due to the fact is collect in Beiras and Serra da Estrela that could show geographical bias.

With respect of this and apart from highlighting the tourist potential of the region of Beiras and Serra da Estrela, namely from its most attractive resources, the research intends to give an answer to the main question, which lies in the impact that planning and a proper management of the tourist resources can have in the process of economic and social transformation of this region. Regardless the limitations, the authors agree that is the only way to promote the discussion and to improve better results.

In view of the results obtained in this research, and in view of this reality in the region, residents recognize the need to join efforts towards an integrated strategy for the region. The development challenges facing the Region of Beiras and Serra da Estrela require a proper space for understanding what their human resources, their cultural values, their environmental values, their endogenous resources, their exogenous relations are without risk their own identity. In this development scenario corporate social responsibility plays a very important role.

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